

RON BENDER (SBN 143364)
MONICA Y. KIM (SBN 180139)
KRIKOR J. MESHEFEJIAN (SBN 255030)
LEVENE, NEALE, BENDER, YOO & BRILL L.L.P.
10250 Constellation Boulevard, Suite 1700
Los Angeles, California 90067
Telephone: (310) 229-1234; Facsimile: (310) 229-1244
Email: rb@lnbyb.com; myk@lnbyb.com; kjm@lnbyb.com

Attorneys for Chapter 11 Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SAN FERNANDO VALLEY DIVISION**

In re:

ICPW LIQUIDATION CORPORATION, a
California corporation¹,

Debtor and Debtor in Possession.

Lead Case No.: 1:17-bk-12408-MB
Jointly administered with:
1:17-bk-12409-MB

Chapter 11 Cases

In re:

ICPW LIQUIDATION CORPORATION, a
Nevada corporation²,

Debtor and Debtor in Possession.

**FINAL APPLICATION OF STUBBS,
ALDERTON & MARKILES, LLP FOR
APPROVAL OF FEES AND
REIMBURSEMENT OF EXPENSES;
DECLARATION OF SCOTT ALDERTON,
ESQ.**

☒ Affects both Debtors

☐ Affects Ironclad Performance Wear
Corporation, a California corporation only

☐ Affects Ironclad Performance Wear
Corporation, a Nevada corporation only

DATE: May 1, 2018
TIME: 2:30 p.m.
PLACE: Courtroom "303"
21041 Burbank Blvd.
Woodland Hills, CA

¹ Formerly known as Ironclad Performance Wear Corporation, a California corporation.

² Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

STUBBS, ALDERTON & MARKILES, LLP ("SAM"), special counsel to ICPW Liquidation Corporation, a California corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation, and ICPW Liquidation Corporation, a Nevada corporation, formerly known as Ironclad Performance Wear Corporation, a Nevada corporation, the debtors and debtors-in-possession in the above-captioned Chapter 11 bankruptcy cases (collectively, the "Debtors"), hereby submits its Final Application for Approval of Fees and Reimbursement of Expenses (the "Application") for services rendered and expenses incurred for the period of September 8, 2017 (the date of the Debtors' chapter 11 bankruptcy filings) through February 28, 2018 (the effective date of the confirmed Joint Plan of Liquidation) (the "Covered Period").³ Any opposition or responsive paper must be filed and served at least fourteen (14) days prior to the hearing on this Application in the form required by Local Bankruptcy Rule 9013-1(f).

I.

INTRODUCTORY STATEMENT

In order to efficiently manage these chapter 11 cases, the Debtors filed and obtained orders of the Court jointly administering these chapter 11 cases. Consistent with the terms of SAM's employment application which was approved by the Court, SAM has billed all of its time in its representation of the Debtors to one collective billing number. These bankruptcy cases have for all practical purposes been operated on a consolidated basis.

II.

SUMMARY

Name of applicant	SAM
Name of client	ICPW Liquidation Corporation, a California corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation; and ICPW Liquidation Corporation, a Nevada corporation, formerly

³ This Application also includes some time incurred in March and April 2018 in connection with preparing this Application, and estimated fees of \$1,950.00 in connection with finalizing this Application and appearing at the hearing on this Application.

	known as Ironclad Performance Wear Corporation, a Nevada corporation (the “Debtors”)
Time period covered by this application	<u>Start:</u> September 8, 2017 <u>End:</u> February 28, 2018
Total compensation sought this period	\$175,652.50 + \$1,950.00 estimated fees for attending hearing on Fee Application
Total expenses sought this period	\$12,590.80
Petition date	The Debtors commenced their chapter 11 bankruptcy cases with the filing of voluntary petitions under chapter 11 of the Bankruptcy Code on September 8, 2017
Retention date	September 8, 2017
Date of entry of order approving employment	November 8, 2017 (as docket number 189) with employment effective as of September 8, 2017
Total compensation approved by interim order to date	\$112,763.00
Total expenses approved by interim order to date	\$6,484.77
Total allowed compensation paid to date	\$112,763.00
Total allowed expenses paid to date	\$6,484.77
Blended rate in this application for all attorneys	\$584.20
Blended rate in this application for all timekeepers	\$537.66
Compensation sought in this application already paid pursuant to a monthly compensation order but not yet allowed	N/A
Expenses sought in this application already paid pursuant to a monthly compensation order but not yet allowed	N/A
Number of professionals included in this application	8 attorneys and 3 paralegals

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III.

FEES AND EXPENSES INCURRED AND NOTICE

A. REQUEST FOR ALLOWANCE AND PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES

During the Covered Period, SAM incurred fees in the amount of \$175,652.50 and expenses in the amount of \$12,590.80 for total fees and expenses in the amount of \$188,243.30. This Application also includes some time incurred in March and April 2018 in connection with preparing this Application, and estimated fees of \$1,950.00 in connection with finalizing this Application and appearing at the hearing on this Application. Pursuant to that certain *Order Granting Applications For Approval Of Fees And Reimbursement Of Expenses Of Professionals Employed In These Chapter 11 Cases* (the “Interim Fee Order”) [Docket No. 337], to date, SAM has been paid \$119,247.77 of this amount by the Debtors. By way of this Application, SAM is seeking the Court’s approval on a final basis of all of the foregoing fees and expenses, and payment of the unpaid amount of fees and expenses.

B. PROPER NOTICE

SAM understands that the Debtors’ bankruptcy counsel has served notice of this Application and the amount of fees and expenses sought herein upon the Debtors, all creditors,⁴ the Official Committee of Unsecured Creditors and its counsel, the Official Committee of Equity Holders and its counsel, the Office of the United States Trustee, and all parties who have requested special notice.

IV.

STATEMENT OF FACTS AND RELEVANT INFORMATION

A. Background Information.

SAM incorporates by reference the background information set forth in the final fee application of Levene, Neale, Bender, Yoo & Brill L.L.P.

⁴ All creditors means all creditors who are scheduled by the Debtors as being owed money and/or who have filed a timely proof of claim.

B. Retention and Date of the Entry of the Order Approving the Debtors' Employment of SAM.

The Debtors' retained SAM to serve as their special corporate and securities, special trademark, and special litigation, counsel, effective as of the Petition Date, and subject to the terms of SAM's stipulation with the Official Committee of Equity Holders, to render, among others, the following types of professional services:

a. advising and representing the Debtors in connection with any litigation matters which may arise or which involve the Debtors, except as otherwise set forth in SAM's employment order;

b. advising the Debtors with regard to, and representing the Debtors in the areas of, corporate law, corporate governance, corporate matters, and securities matters;

c. advising and representing the Debtors in connection with Securities and Exchange Commission regulatory compliance, including, but not limited to the following:

i. *Exchange Act Reports.* SAM will review and comment on the Debtors' Forms 10-K and Forms 10-Q, based on drafts completed by management, and, in consultation with management, will prepare Forms 8-K, Forms 3, 4 and 5, and Schedules 13D and 13G for approved individuals and investors. SAM will assist the Debtors in ensuring that all such Exchange Act reports are in compliance with applicable Securities and Exchange Commission rules.

ii. *Annual Proxy Statements.* SAM will prepare a Proxy Statement for the Debtors' annual meeting of shareholders with respect to proposals for the election of directors, the adoption of compensation plans and any amendments thereto, and charter document amendments. Shareholder proposals and special matters, such as mergers and acquisitions, and new compensation plans, will be billed separately on an hourly basis.

- 1 iii. *Routine SEC Communications.* SAM will be responsible for all
2 routine communications with the Securities and Exchange Commission
3 with respect to the Debtors' Exchange Act filings.
- 4 iv. *Securities Due Diligence.* SAM will be principally responsible for
5 conducting due diligence on behalf of the Debtors' Board of Directors and
6 in collecting the necessary documents and information for inclusion in the
7 Debtors' Exchange Act filings.
- 8 v. *Year End Obligations.* SAM will monitor and assist the Debtors in
9 meeting the Debtors' year-end disclosure and annual shareholder meeting
10 obligations, including preparation and continued monitoring of a Year-End
11 Time and Responsibility Schedule, and having overall responsibility for the
12 entire timetable of the year-end process.
- 13 vi. *D&O Questionnaires.* SAM will prepare and distribute Directors'
14 and Officers' Questionnaires to assist the Debtors in complying with the
15 Debtors' disclosure obligations.
- 16 vii. *Rule 144 Opinions.* At the Debtors' instruction, SAM will prepare
17 Rule 144 opinion letters to the Debtors' transfer agent in connection with
18 Rule 144 sales.
- 19 viii. *Press Release and Reg. FD.* SAM will advise the Debtors with
20 respect to press releases, all of which SAM will review, and Regulation FD
21 compliance.
- 22 ix. *Board and Shareholder Meetings.* SAM will attend Shareholder
23 Meetings and quarterly Board meetings, and will prepare Board minutes
24 and written consents.
- 25 x. *Coordination with Auditors.* SAM will coordinate with the
26 Debtors' accountants as to the timing of the preparation of the Debtors'
27 financial statements and related financial disclosure and will review the
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accountants' management representation letters and other correspondence with the company;

d. legal services in connection with commercial and contractual and similar transactional matters and assisting the Debtors in connection with their expected sale efforts;

e. advising the Debtors with regard to, and representing the Debtors in connection with, registering trademarks, and undertaking trademark enforcement measures, both domestically and internationally, and

f. performing any other services which may be appropriate in SAM's representation of the Debtors relating to corporate and securities law, trademark law and general business litigation during their bankruptcy cases.

The Court approved the Debtors' employment of SAM pursuant to the terms of the order entered on November 8, 2017, as docket number 189.

C. Fees and Expenses Previously Requested.

On November 21, 2017, SAM filed that certain *First Interim Application Of Stubbs, Alderton & Markiles LLP For Approval Of Fees And Reimbursement Of Expenses* [Docket No. 234]. Pursuant to the Interim Fee Application, SAM requested Court approval and payment of fees in the amount of \$112,763.00, and expenses in the amount of \$6,484.77, for total fees and expenses of \$119,247.77, covering the period of September 8, 2017 through and including November 20, 2017. On December 13, 2017, the Court entered the Interim Fee Order approving the Interim Fee Application.

D. Brief Narrative Statement of Services Rendered, Time Expended, and Fee Charged.

In connection with the services SAM provided to the Debtors post-petition, SAM placed its time entries for fees into one of four categories. These categories consist of (1) corporate and securities matters; (2) intellectual property matters; (3) litigation matters; and (4) miscellaneous bankruptcy matters.⁵ Inevitably, certain time entries do not fit neatly into any one category while

⁵ SAM does not typically categorize its fees to this extent, but has done so in these cases in order to provide further organization and clarity to the services provided by SAM, and in order to ease the Court's and other parties' review of this Application.

1 other time entries cross over into more than one category. SAM did its best to place time entries
2 into categories which accurately reflect the work performed. However, it is inevitable that there
3 will be some time entries that have been placed into the incorrect category or where various time
4 entries dealing with the same subject matter have been placed into multiple categories.
5 References below made to the “Covered Period” shall mean the period of September 8, 2017
6 through February 28, 2018.⁶

7 1. Corporate and Securities Matters

8 During the Covered Period, SAM billed 196.1 hours and incurred \$111,846.00 of fees in
9 this category. Among other tasks, SAM assisted the Debtors in connection with all of the
10 Debtors’ Securities and Exchange Commission (“SEC”) compliance obligations, including
11 researching and analyzing the Debtors’ SEC compliance obligations, particularly in connection
12 with the Debtors’ bankruptcy filings, preparing and filing disclosures with the SEC, advising the
13 Debtors in connection with the Debtors’ SEC obligations, discussing SEC matters and requests
14 with the Debtors and other counsel, reviewing and responding to correspondence regarding public
15 reporting requirements, and preparing press releases in conformance with the Debtors’ disclosures
16 to the SEC.

17 Additionally, SAM handled various corporate governance matters, including preparing
18 consent forms for the Debtors’ board of directors in connection with actions taken by the Debtors,
19 attending Board meetings and draft minutes of Board meetings, preparing corporate agreements
20 with employees, handling obtaining shareholder lists and related information, and communicating
21 with the Debtors’ management regarding these matters.

22 Additionally, SAM served an instrumental role in connection with the Debtors’ sale and
23 sale closing efforts, including in connection with assisting the Debtors with preparing non-
24 disclosure agreements and coordinating the execution of such agreements, reviewing the Debtors’
25 sale pleadings and the sale order, serving as a lead party in connection with preparing many of the
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27 ⁶ This Application also includes some time incurred in March and April 2018 in connection with
28 preparing this Application, and estimated fees of \$1,950.00 in connection with finalizing this
Application and appearing at the hearing on this Application.

documents necessary to close a sale of the Debtors' assets, including patent and trademark assignment forms, a bill of sale, and various other closing documents, and reviewing and responding to correspondence regarding the Debtors' sale efforts and sale filings. SAM worked closely with the purchaser's counsel in connection with successfully closing a sale in an expeditious manner, handled sale emergencies as they arose, such as in connection with negotiating and preparing two amendments to the asset purchase agreement with the purchaser of the Debtors' assets, and handling changes to the Debtors' corporate name with the Secretaries of the States of California and Nevada. SAM also assisted the Debtors' management in connection with negotiations leading up to the sale of assets, such as with Grainger.

Finally, SAM handled many of the corporate governance and related issues in connection with the Debtors' confirmed plan of reorganization, including various stock trading issues involving the SEC and FINRA, issues related to stock options and the cancellation of stock options, and the preparation of plan language to address stock trading and related issues. SAM participated in conference with counsel to the Equity Committee and worked closely with such counsel in connection with crafting and implementing a process to address stock trading and establish a stock trading halt date. SAM prepared an option cancellation notice pursuant to the terms of the Debtors' stock options plan and prepared required SEC disclosures and releases regarding such matters. SAM also prepared required disclosures in connection with the Joint Plan of Liquidation and the order confirming the Plan. SAM also served the lead role in addressing immediate post-confirmation corporate governance issues, such as conducting research regarding the deregistration process for the Debtors, corresponding with management and directors regarding their resignations, drafting post-confirmation agreements and amendments to registration statements, and addressing dissolution matters with counsel to the Equity Committee.

2. Intellectual Property Matters

During the Covered Period, SAM billed 34.6 hours and incurred \$8,720.00 of fees in this category. Among other tasks, SAM handled the preservation and protection of the Debtors' intellectual property, including by preparing a detailed trademark report for the Debtors'

1 worldwide trademark, preparing revisions to intellectual property registrations, filing new
2 trademark applications as required, tracking the status of the Debtors' trademarks and addressing
3 issues in connection with the Debtors' trademarks as such issues arose, handling the prosecution
4 of the Debtors' intellectual property rights as necessary, and communicating with the Debtors'
5 management in connection with intellectual property matters. Additionally, SAM prepared
6 detailed correspondence regarding a list of all trademarks and instructions for upcoming
7 deadlines.

8 3. Litigation

9 During the Covered Period, SAM billed 24.0 hours and incurred \$10,584.00 of fees in this
10 category. Among other tasks, SAM assisted the Debtors in connection with SEC requests for
11 information, and the production of documents to the SEC, communicated with the Debtors and
12 other counsel regarding SEC investigative matters, reviewed and analyzed potential claims
13 against former accountants, and reviewed and analyzed the Debtors' insurance policies and,
14 preliminarily, potential director and officer claims. SAM also researched legal issues related to
15 potential claims.

16 4. Miscellaneous Bankruptcy Matters

17 During the Covered Period, SAM billed 72.0 hours and incurred \$44,502.50 of fees in this
18 category. Among other tasks, SAM assisted the Debtors with their bankruptcy filings by
19 providing information necessary for the Debtors to complete disclosures and filings in the
20 Debtors' bankruptcy cases, SAM expended time handling the Debtors' application to employ
21 SAM and resolving the Equity Committee's limited objection to the employment application, and
22 SAM reviewed relevant bankruptcy pleadings at the request of the Debtors and the Debtors'
23 bankruptcy counsel in order to ensure that such filings accurately portrayed the Debtors'
24 corporate status and operations. SAM served as an invaluable resource to the Debtors'
25 professionals given SAM's institutional knowledge of the Debtors and the Debtors' history.
26 SAM's involvement allowed for the efficient and effective transmission of critical information to
27 the Debtors' management and other professionals.
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SAM also served as an invaluable and critical resource to the Debtors and the Debtors' bankruptcy counsel in connection with preparing, confirming, and implementing the Joint Plan of Liquidation in these cases. In addition to the tasks performed by SAM in the "Corporate and Securities Matters" category described above, SAM also reviewed and evaluated various documents in connection with the plan, including draft distribution projections.

E. Detailed Listing of All Time Spent By the Professional on the Matter for Which Compensation is Sought.

Attached as Exhibit "1" to the annexed Declaration of Scott Alderton is a detailed listing of all time that SAM spent during the Covered Period for which SAM seeks compensation, including the date SAM rendered the service, a description of the service, the amount of time spent and a designation of the person who rendered the service for the period of time for the Covered Period. Also included in Exhibit "1" is a summary of the hours and fees charged by each of SAM's attorneys that performed services for the Debtors. Also included in Exhibit "1" is a breakdown of time entries into the activity codes specifically utilized by SAM in these cases. There is one listing of all time that SAM spent during the Covered Period (along with time entries in March and April 2018 in connection with preparing this Application, and an estimated \$1,950.00 in connection with finalizing this Application attending a hearing on this Application).

F. Detailed Listing of Expenses By Category.

Attached hereto as Exhibit "2" is a listing and itemization of all expenses that SAM advanced on behalf of the Debtors during these cases. These include service fees incurred in connection with preserving intellectual property. All expenses that SAM advanced on behalf of the Debtors were necessarily incurred and are properly charged as administrative expenses of the Debtors' chapter 11 estates.

G. Description of Professional Education and Experience.

SAM is comprised of attorneys who specialize in the area of corporate and securities law, trademark law and general business litigation. A copy of SAM's firm resume is attached as Exhibit "3" to this Application. SAM billed its time for its representation of the Debtors' on an

hourly basis in accordance with SAM's "Emerging Growth" hourly billing rates (which are approximately \$50 per hour less than SAM's standard hourly billing rates). A listing of SAM's applicable hourly billing rates is attached as Exhibit "4" to this Application.⁷

H. Source and Amount of Cash Available to Pay SAM's Allowed Fees and Expenses.

SAM incorporates the information set forth in the fee application filed by the Debtors' bankruptcy counsel, in connection with this topic.

V.

STANDARD OF LAW

Prior to the enactment of the Bankruptcy Code, the rule with respect to compensation requests in the Ninth Circuit was that the Bankruptcy Court should award attorneys' fees in accordance with a "strict rule of economy test." In re THC Financial Corp., 659 F.2d 951, 955 n.2 (9th Cir.1981), cert. denied, 456 U.S. 977 (1982). This is no longer the law. The legislative history to section 330 of the Bankruptcy Code indicates that Congress was primarily concerned with protecting the public interest in the smooth, efficient operation of the bankruptcy system by encouraging competent bankruptcy specialists to remain in the field. First National Bank of Chicago v. Committee of Creditors Holding Unsecured Claims (In re Powerline Oil Co.), 71 B.R. 767, 770 (Bankr. 9th Cir. 1986); In re Baldwin-United Corp., 79 B.R. 321, 346 (Bankr.S.D.Ohio 1987). Toward this end, Congress specifically disavowed notions of economy of administration, and provided that compensation in bankruptcy case should be comparable to what is charged in nonbankruptcy matters. Id. at 346.

Under the lodestar approach, the Court is to determine the number of hours reasonably expended in an attorney's representation of a debtor and multiply such number by a reasonable hourly rate for the services performed. See Delaware Valley Citizens' Council for Clear Air, 478 U.S. at 565; In re Powerline Oil Co., 71 B.R. at 770. A reasonable hourly rate is presumptively

⁷ It has come to SAM's attention that certain of the billing rates that were set forth in the billing rate sheets attached as exhibits to SAM's Employment Application and First Interim Fee Application are different than SAM's actual billing rates. The billing rates set forth in Exhibit "4" constitute the correct billing rates.

the rate the marketplace pays for the services rendered. Missouri v. Jenkins by Agyei, 491 U.S. 274, 109 S.Ct. 2463, 2469 (1989); Burgess v. Klenske (In re Manoa Finance Co., Inc.) 853 F.2d 687, 691 (9th Cir.1988). Recognizing that the determination of an appropriate “market rate” for the services of a lawyer is inherently difficult, the Supreme Court stated:

Market prices of commodities and most services are determined by supply and demand. In this traditional sense there is no such thing as a prevailing market rate for the service of lawyers in a particular community. The type of services rendered by lawyers, as well as its experience, skill, and reputation, varies extensively -- even within a law firm. Accordingly, the hourly rates of lawyers in private practice also vary widely. The fees charged often are based on the product of hours devoted to the representation multiplied by the lawyer’s customary rate.

Blum v. Stenson, 465 U.S. 886, 895 n.11 (1984). The Supreme Court has stated that a reasonable attorney’s fee “means a fee that would have been deemed reasonable if billed to affluent plaintiffs by its own attorneys.” Missouri v. Jenkins by Agyei, 109 S.Ct. at 2470 (quoting City of Riverside v. Rivera, 477 U.S. 561, 591 (1986) (Rehnquist, J. dissenting)). Accordingly, a reasonable hourly rate is the hourly amount to which attorneys in the area with comparable skill, experience and reputation typically would be entitled as compensation. Blum v. Stenson, 465 U.S. at 895 n.11.

SAM respectfully submits that the hourly rates for its attorneys and paraprofessionals and the total amount of fees and expenses incurred are reasonable and appropriate in the relevant community and in view of the circumstances of, and successful results that SAM helped achieve in these cases. SAM served an instrumental and critical role in these cases, serving as a source of critical information, assisting the Debtors with their reporting and SEC compliance obligations, handling all of the Debtors’ corporate governance needs, assisting the Debtors’ preparation of sale documents required to close a sale transaction, and assisting the Debtors’ with closing a sale transaction. SAM also assisted the Debtors’ preserve and protect the Debtors’ intellectual property, and handle various litigation matters. SAM also served a critical role in connection with preparing the Joint Plan of Liquidation and developing a comprehensive strategy to address various stock trading issues in connection with the Joint Plan. SAM worked closely with the

Debtors' bankruptcy counsel and the Equity Committee's counsel in connection with such matters and served as an invaluable resource in connection with addressing the requirements of the SEC and FINRA in connection with the Joint Plan.

SAM put forth an extraordinary amount of effort addressing all of the Debtors' needs in a high pressure environment where emergency matters arose and were professionally and successfully addressed by SAM. SAM charged the Debtors SAM's "Emerging Growth" rates that were negotiated by and between the Debtors and SAM and which reflect a reduced billing rate as compared with SAM's standard hourly billing rates, which are comparable and commensurate with the billing rates of similar corporate and securities, intellectual property, and general litigation firms.

SAM respectfully submits that the foregoing establishes that SAM's requested fees and expenses are reasonable and appropriate and should be approved by the Court.

VI.

CONCLUSION

WHEREFORE, SAM respectfully requests that this Court enter an order:

1. Approving on a final basis fees of \$175,652.50 and expenses of \$12,590.80 for total fees and expenses of \$188,243.30 incurred during the Covered Period, plus an estimated \$1,950 in connection with finalizing this Application and appearing at the hearing on the Application, and authorizing SAM to be paid any amounts that are unpaid from the funds in these estates; and

2. Granting such other and further relief as the Court deems just and proper.

Dated: April 3, 2018

LEVENE, NEALE, BENDER, YOO & BRILL
L.L.P.

By /s/ Krikor J. Meshefejian

RON BENDER
LEVENE, NEALE, BENDER, YOO
& BRILL L.L.P.
Attorneys for Chapter 11 Debtors and
Debtors in Possessions

DECLARATION OF SCOTT ALDERTON

I, Scott Alderton, hereby declare as follows:

1. I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto. Capitalized terms not otherwise defined herein shall have the same meaning as ascribed to such terms in the Fee Application to which this Declaration is attached (the “Application”).

2. I am a partner of Stubbs Alderton & Markiles, LLP (“SAM”), the Debtors’ corporate and securities, trademark, and litigation counsel.

3. I make this Declaration in support of SAM’s Final Application for Approval of Fees and Reimbursement of Expenses (the “Application”) to which this Declaration is attached. This Application pertains to services rendered and expenses incurred by SAM during the period of September 8, 2017 (the date of the Debtors’ chapter 11 bankruptcy filings) through February 28, 2018 (the “Covered Period”), plus the fees and costs in connection with preparing and appearing at a hearing on the Application.

4. To the best of my knowledge, information and belief, all of the matters stated in the Application are true and correct, and the Application complies with all applicable statutes, rules, regulations and procedures.

5. The amounts requested in the Application for compensation of fees and reimbursement of expenses incurred are based on SAM’s business records, which are kept and maintained by SAM in the ordinary course of SAM’s business.

6. All expenses for outside services such as photocopying services, messenger and express mail services, postage and research services (Lexis and Westlaw) for which SAM requests reimbursement are the actual expenses incurred by SAM for such services, and SAM does not seek any additional amounts or profits with respect thereto.

7. Attached hereto as Exhibit “1” is a detailed listing of all time entries for services performed, a summary of services performed, and specific descriptions of services performed, during the Covered Period.

1 8. Attached hereto as Exhibit "2" is a detailed listing of all expenses incurred by
2 SAM during the Covered Period (recognizing that there are at times delays between the date that
3 expenses are incurred by SAM and when they are entered into SAM's billing system).

4 9. Attached hereto as Exhibit "3" is a copy of SAM's firm resume and the resumes of
5 its professionals and paraprofessionals.

6 10. Attached hereto as Exhibit "4" is a listing of the applicable hourly billing rates of
7 SAM's professionals and paraprofessionals.

8 I declare under penalty of perjury under the laws of the United States of America that the
9 foregoing is true and correct. Executed this 3rd day of April, 2018, at Los Angeles, California.

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13 SCOTT ALDERTON, ESQ.
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EXHIBIT "1"

Date: 04/03/2018

Detail Fee Transaction File List
Stubbs Alderton & Markiles, LLP

Page: 1

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount		Ref #	Corp/Securities	IP	Litigation	Misc. Bankruptcy
Timekeeper 1 Scott Alderton													
IRONCLAD.22	09/11/2017	1	A	1	650	3.60	\$ 2,340.00	Attention to multiple issues in bankruptcy filings [1.3]; review Craig-Hallum Engagement Letter [0.5]; review Auction Sale Notice [0.5]; review Bid Procedures Order [0.5]; review Request to file Letter Under Seal [0.3]; review Emergency Motions and Bid Procedures [0.5].	ARCH	3.10			0.50
IRONCLAD.22	09/12/2017	1	A	1	650	2.20	\$ 1,430.00	Discussion with Skadden regarding SEC Matters [0.7]; telephone call with Director Padnos[0.7]; review bankruptcy issues with Mr. Fritz [0.5]; review stay letters [0.3].	ARCH	1.40			0.80
IRONCLAD.22	09/14/2017	1	A	1	650	1.90	\$ 1,235.00	Attention to SEC issues and D&O insurance claims [0.6]; multiple phone calls [1.3].	ARCH	1.90			
IRONCLAD.22	09/18/2017	1	A	1	650	1.70	\$ 1,105.00	Telephone call with Mr. DiGregorio [0.7]; review issues relating to Australia Distributor and other BK matters [0.5]; analysis of D&O Policy and begin preparing response [0.5].	ARCH	1.20			0.50
IRONCLAD.22	09/20/2017	1	A	1	650	2.20	\$ 1,430.00	Multiple calls with client to discuss BDO and SEC issues [0.8]; conference call with BDO and Skadden lawyers [0.8]; follow up call with Skadden lawyers [0.6].	ARCH	2.20			
IRONCLAD.22	09/23/2017	1	A	1	650	1.20	\$ 780.00	Review BDO Materials [0.3]; attend call with counsel, Mike DiGregorio [0.9].	ARCH	1.20			
IRONCLAD.22	09/25/2017	1	A	1	650	1.90	\$ 1,235.00	Multiple calls with Skadden and client [1.0]; review SEC response [0.4]; attention to 8K [0.5].	ARCH	1.90			
IRONCLAD.22	09/27/2017	1	A	1	650	2.50	\$ 1,625.00	Review 8K [0.5]; review Employment Application [0.5]; telephone call with clients [1.0]; attention to multiple BK, insurance, accounting and other issues [0.5].	ARCH	1.50			1.00
IRONCLAD.22	09/28/2017	1	A	1	650	0.70	\$ 455.00	Multiple calls with BK counsel and management team. [0.7] Ironclad Performance Wear Corp.	ARCH	0.70			
IRONCLAD.22	10/04/2017	1	P	1	650	2.50	\$ 1,625.00	Ironclad Bankruptcy Proceedings Review Board deck and participate on Board Call [1.0]; attention to D&O Claim response [0.5]; telephone call with Mr. Dillon[1.0].	ARCH	2.50			
IRONCLAD.22	10/09/2017	1	P	1	650	0.50	\$ 325.00	Telephone call with counsel and Mr. Grulich. [0.5]	ARCH	0.50			
IRONCLAD.22	10/11/2017	1	P	1	650	0.40	\$ 260.00	Telephone call with Mr. Bender. [0.4]	ARCH	0.40			
IRONCLAD.22	10/11/2017	1	P	1	650	0.80	\$ 520.00	Meeting with Mr. Sherman and Mr. Elan regarding researching prospective issues in connection with lawsuit against accountants. [0.8]	ARCH	0.80			
IRONCLAD.22	10/11/2017	1	P	1	650	0.50	\$ 325.00	Review Grainger acknowledgement. [0.5]	ARCH	0.50			
IRONCLAD.22	10/16/2017	1	P	1	650	1.00	\$ 650.00	Review Item 8-K examples regarding SEC Investigation disclosure [0.5]; telephone call with Skadden attorney's regarding same and coordinate with Mr. Wharton the preparation of filing [0.5].	ARCH	1.00			
IRONCLAD.22	10/18/2017	1	P	1	650	0.40	\$ 260.00	Attention to disclosure of reports to Equity Committee, including discussions with counsel [0.4].	ARCH	0.40			
IRONCLAD.22	10/18/2017	1	P	1	650	0.40	\$ 260.00	Telephone call with Mr. Grulich [0.4].	ARCH	0.40			
IRONCLAD.22	10/18/2017	1	P	1	650	0.30	\$ 195.00	Telephone call with Mr. DiGrigorio [0.3].	ARCH	0.30			
IRONCLAD.22	10/24/2017	1	P	1	650	1.00	\$ 650.00	Attend call with Skadden [1.0].	ARCH	1.00			
IRONCLAD.22	10/24/2017	1	P	1	650	1.20	\$ 780.00	Attention to document production for SEC [0.7] and related telephone call with Mr. DiGregorio [0.5].	ARCH	1.20			
IRONCLAD.22	10/25/2017	1	P	1	650	0.50	\$ 325.00	Telephone call with Mr. Bender [0.5].	ARCH	0.50			
IRONCLAD.22	10/25/2017	1	P	1	650	0.80	\$ 520.00	Telephone call with Mr. DiGregorio [0.5] and attention to BDO USA issues [0.3].	ARCH	0.80			
IRONCLAD.22	10/27/2017	1	P	1	650	0.80	\$ 520.00	Telephone call call with Mr. Bender [0.8].	ARCH	0.80			
IRONCLAD.22	10/27/2017	1	P	1	650	1.20	\$ 780.00	Attend Board of Directors call [1.2].	ARCH	1.20			
IRONCLAD.22	10/27/2017	1	P	1	650	0.50	\$ 325.00	Telephone call with Mr. DiGregorio [0.5].	ARCH	0.50			
IRONCLAD.22	10/29/2017	1	P	1	650	1.40	\$ 910.00	Review multiple bankruptcy motions [0.8] and discuss same with Mr. Bender [0.6].	ARCH				1.40
IRONCLAD.22	10/30/2017	1	P	1	650	1.80	\$ 1,170.00	Attention to issues during BK Auction [0.8]; telephone call with Mr. Bender [1.0].	ARCH				1.80
IRONCLAD.22	10/31/2017	1	P	1	650	1.00	\$ 650.00	Attend Board call with BK Counsel [1.0].	ARCH	1.00			
IRONCLAD.22	10/31/2017	1	P	1	650	1.30	\$ 845.00	Attend call with SEC Investigation counsel regarding Subpoena compliance [1.3].	ARCH	1.30			
IRONCLAD.22	11/06/2017	1	P	1	650	0.60	\$ 390.00	Attend Board call.	ARCH	0.60			
IRONCLAD.22	11/07/2017	1	P	1	650	0.90	\$ 585.00	Conference call with BK counsel to review Asset Purchase Agreement issues and closing schedule.	ARCH	0.90			

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IRONCLAD.22	11/08/2017	1	P	1	650	0.20	\$ 130.00	Review emails and reply regarding Skadden fee issues.	ARCH				0.20
IRONCLAD.22	11/08/2017	1	P	1	650	0.30	\$ 195.00	Review and attention to hiring letter in Canada and US.	ARCH	0.30			
IRONCLAD.22	11/09/2017	1	P	1	650	0.50	\$ 325.00	Telephone call with Mr. DiGregorio and follow up regarding D&O claim.	ARCH	0.50			
IRONCLAD.22	11/09/2017	1	P	1	650	0.70	\$ 455.00	Attention of review of 8K issues and subsequent discussions of same.	ARCH	0.70			
IRONCLAD.22	11/13/2017	1	P	1	650	1.00	\$ 650.00	Review closing documents and status issues with Ms. Laffey.	ARCH	1.00			
IRONCLAD.22	11/13/2017	1	P	1	650	0.30	\$ 195.00	Telephone call with Mr. Bender regarding resolution of closing issues.	ARCH	0.30			
IRONCLAD.22	11/14/2017	1	P	1	650	0.40	\$ 260.00	Review No Action response and reply to questions from board.	ARCH	0.40			
IRONCLAD.22	11/14/2017	1	P	1	650	0.40	\$ 260.00	Review 8K.	ARCH	0.40			
IRONCLAD.22	11/15/2017	1	P	1	650	0.70	\$ 455.00	Telephone call with QBE regarding coverage claim under D&O Policy.	ARCH	0.70			
IRONCLAD.22	11/17/2017	1	A	1	650	0.50	\$ 325.00	Attention to insurance policies and correspondence regarding keeping same in force.	ARCH	0.50			
IRONCLAD.22	11/20/2017	1	A	1	650	0.50	\$ 325.00	Review motion to assign claims.	ARCH	0.50			
IRONCLAD.22	11/29/2017	1	A	1	650	0.60	\$ 390.00	Review correspondence relating to extension of D&O proceeds to Cordes and Aisenberg and respond.	ARCH	0.60			
IRONCLAD.22	12/05/2017	1	A	1	650	0.70	\$ 455.00	Attend call with BK Counsel and Mr. Gruelich and Mr. Pliskin to discuss Equity Committee issues and proposal.	ARCH				0.70
IRONCLAD.22	12/06/2017	1	A	1	650	0.60	\$ 390.00	Review correspondence from BK counsel and responses.	ARCH				0.60
IRONCLAD.22	12/06/2017	1	A	1	650	0.80	\$ 520.00	Review Amended Plan of Liquidation.	ARCH				0.80
IRONCLAD.22	12/06/2017	1	A	1	650	0.50	\$ 325.00	Review complaint against Radians and related motions responses.	ARCH				0.50
IRONCLAD.22	12/06/2017	1	A	1	650	0.40	\$ 260.00	Review QBE insurance coverage response letter and handle distribution to appropriate parties.	ARCH	0.40			
IRONCLAD.22	12/08/2017	1	A	1	650	0.60	\$ 390.00	Attend call with Equity Committee trustee Pat O'Brien regarding various transition issues.	ARCH				0.60
IRONCLAD.22	12/09/2017	1	A	1	650	1.90	\$ 1,235.00	Review Motion and discuss with Mr. Bender.	ARCH				1.90
IRONCLAD.22	12/10/2017	1	A	1	650	0.90	\$ 585.00	Conference call with Mr. Bender and Mr. Wharton to discuss SEC and trading issues and further finalize Motion.	ARCH	0.90			
IRONCLAD.22	12/12/2017	1	A	1	650	0.90	\$ 585.00	Attend conference call regarding Plan confirmation motion.	ARCH				0.90
IRONCLAD.22	12/12/2017	1	A	1	650	3.20	\$ 2,080.00	Attend Bankruptcy Court hearing.	ARCH				3.20
IRONCLAD.22	12/13/2017	1	A	1	650	1.00	\$ 650.00	Review all Bankruptcy orders and send revisions to Mr. Bender.	ARCH				1.00
IRONCLAD.22	12/13/2017	1	A	1	650	0.40	\$ 260.00	Attention to information requests from Mr. Pliskin regarding accounting issues.	ARCH	0.40			
IRONCLAD.22	12/18/2017	1	A	1	650	0.90	\$ 585.00	Attend conference call regarding stock and trust interest trading, including FINRA and SEC issues.	ARCH	0.90			
IRONCLAD.22	12/18/2017	1	A	1	650	0.30	\$ 195.00	Review Denton's Distribution Draft Plan.	ARCH				0.30
IRONCLAD.22	12/20/2017	1	A	1	650	0.70	\$ 455.00	Review Shareholder Distribution Plan outline.	ARCH				0.70
IRONCLAD.22	12/21/2017	1	A	1	650	0.40	\$ 260.00	Attention to fee resolution issues and settlement agreement.	ARCH				0.40
IRONCLAD.22	12/22/2017	1	A	1	650	0.20	\$ 130.00	Review changes to settlement agreement.	ARCH				0.20
IRONCLAD.22	12/27/2017	1	A	1	650	0.50	\$ 325.00	Review terms and changes to settlement agreement for SAM Prepetition claims.	ARCH				0.50
IRONCLAD.22	12/28/2017	1	A	1	650	0.40	\$ 260.00	Discussion with Mr. Wharton regarding fee estimate and FINRA issues.	ARCH	0.40			
IRONCLAD.22	12/29/2017	1	A	1	650	0.30	\$ 195.00	Review proposed email to FINRA and discussions regarding same.	ARCH	0.30			
IRONCLAD.22	01/02/2018	1	A	1	650	1.00	\$ 650.00	Review changes to Joint Plan of Reorganization and Joint Plan Confirmation Motion.	ARCH				1.00
IRONCLAD.22	01/11/2018	1	A	1	650	0.60	\$ 390.00	Review Joint Plan draft and email correspondence regarding same.	ARCH				0.60
IRONCLAD.22	01/11/2018	1	A	1	650	0.50	\$ 325.00	Discuss Option Holders issues with Mr.	ARCH	0.50			

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IRONCLAD.22	01/12/2018	1	A	1	650	0.40	\$ 260.00	Wharton and review Option Holders Notice correspondence regarding same.	ARCH				0.40
IRONCLAD.22	01/21/2018	1	A	1	650	1.20	\$ 780.00	Review final version of Plan.	ARCH				1.20
IRONCLAD.22	01/21/2018	1	A	1	650	0.20	\$ 130.00	Review Joint Plan Confirmation Motion and related Declarations and discuss with Mr. Wharton.	ARCH				0.20
IRONCLAD.22	01/22/2018	1	A	1	650	0.30	\$ 195.00	Review changes from Ms. Moyron.	ARCH				0.30
IRONCLAD.22	01/23/2018	1	A	1	650	0.50	\$ 325.00	Review final changes to Joint Plan Confirmation Motion and related Declarations.	ARCH	0.50			
IRONCLAD.22	01/24/2018	1	A	1	650	0.60	\$ 390.00	Review and discuss Option Plan cancellation issues with Mr. Wharton.	ARCH	0.60			
IRONCLAD.22	01/25/2018	1	A	1	650	0.50	\$ 325.00	Review 8K and discuss with Mr. Wharton.	ARCH	0.50			
IRONCLAD.22	01/26/2018	1	A	1	650	0.20	\$ 130.00	Conference with Mr. Wharton regarding additional 8K issues raised by working group.	ARCH	0.20			
IRONCLAD.22	02/07/2018	1	P	1	650	0.50	\$ 325.00	Conference with Mr. Wharton regarding Option Terminations.	ARCH				0.50
IRONCLAD.22	02/14/2018	1	P	1	650	0.50	\$ 325.00	Review email from Mr. Bender and revised Joint Plan of Reorganization.	ARCH				0.50
IRONCLAD.22	04/02/2018	1	P	1	650	3.00	\$ 1,950.00	Review multiple correspondence from Mr. Bender regarding confirmation.					3.00
								Estimate for attending April 24, 2018 fee hearing.					
Total for Timekeeper 1					Billable	69.40	\$ 45,110.00	Scott Alderton		43.20			26.20
										\$ 28,080.00			\$ 17,030.00
Timekeeper 2 John McIlvery													
IRONCLAD.22	09/20/2017	2	A	1	650	0.40	\$ 260.00	Review and respond to e-mails regarding disclosure of internal investigation and relief from SEC filings. [0.4]	ARCH	0.40			
Total for Timekeeper 2					Billable	0.40	\$ 260.00	John McIlvery		0.40			
										\$ 260.00			
Timekeeper 5 James A. Sedivy													
IRONCLAD.22	10/20/2017	5	A	1	495	0.20	\$ 99.00	Review notice to client regarding TM issues regarding VISUAL ENGINEERING and WORKBOOTS FOR YOUR HANDS. [0.2]	ARCH	0.20			
Total for Timekeeper 5					Billable	0.20	\$ 99.00	James A. Sedivy		0.20			
										\$ 99.00			
Timekeeper 16 Louis Wharton													
IRONCLAD.22	09/08/2017	16	A	1	600	3.20	\$ 1,920.00	Review and provide comments to various bankruptcy filings [1.7], press release [0.5] and Form 8-K [1.0].	ARCH	1.50			1.70
IRONCLAD.22	09/11/2017	16	A	1	600	2.90	\$ 1,740.00	Draft letter to Securities and Exchange Commission requesting filing relief. [2.5] Review and respond to correspondence regarding option issuances. [0.4]	ARCH	2.90			
IRONCLAD.22	09/12/2017	16	A	1	600	0.90	\$ 540.00	Review and respond to correspondence regarding bankruptcy filings. [0.5] Telephone conference with Skadden regarding Securities and Exchange Commission filings. [0.4]	ARCH	0.40			0.50
IRONCLAD.22	09/13/2017	16	A	1	600	0.90	\$ 540.00	Review and respond to correspondence regard public reporting requirements during bankruptcy. [0.9]	ARCH	0.90			
IRONCLAD.22	09/14/2017	16	A	1	600	1.60	\$ 960.00	Review and respond to correspondence regarding stockholder contact information. [0.4] Correspond with Broadridge regarding distribution of materials to street name holders. [0.5] Review and analyze letter from BDO. [0.7]	ARCH	1.60			
IRONCLAD.22	09/17/2017	16	A	1	600	1.00	\$ 600.00	Review and respond to correspondence regarding Bankruptcy filings. [0.2] Research regarding reporting obligations under Section 10A of the Exchange Act. [0.8]	ARCH	0.80			0.20
IRONCLAD.22	09/18/2017	16	A	1	600	7.40	\$ 4,440.00	Correspond with Mr. Pliskin regarding Board Consents. [0.2] Review and revise same. [0.8] Continue research regarding SEC reporting obligations. [3.9] Telephone conference with Messrs. Alderton and DiGregorio regarding same. [0.5] Correspond with Ms. Moghaddam regarding same. [0.3]	ARCH	7.40			

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IRONCLAD.22	09/20/2017	16	A	1	600	6.50	\$ 3,900.00	Finalize Board Minutes. [1.0] Correspond with Board of Directors regarding same. [0.2] Review and revise Employment Application. [0.5]	ARCH	6.50			
IRONCLAD.22	09/21/2017	16	A	1	600	0.20	\$ 120.00	Research regarding SEC filing obligations under Exchange Act Sections 12(g), 13(a) and 15(d). [1.5]	ARCH	0.20			
IRONCLAD.22	09/23/2017	16	A	1	600	3.50	\$ 2,100.00	Research regarding audit requirements under Exchange Act Section 10A. [3.5] Telephone conference with working group regarding audit matters. [1.5]	ARCH	3.50			
IRONCLAD.22	09/25/2017	16	A	1	600	0.30	\$ 180.00	Correspond with Broadridge regarding NOBO List. [0.2]	ARCH	0.30			
IRONCLAD.22	09/26/2017	16	A	1	600	3.20	\$ 1,920.00	Research reporting requirements based on BDO LLC 10A report and resignation letter. [2.0] Correspond with counsel regarding same. [0.5] Telephone conference with members of the Board and Skadden Arps regarding same. [1.0]	ARCH	2.50			0.70
IRONCLAD.22	09/27/2017	16	A	1	600	5.10	\$ 3,060.00	Review 10A response letter. [0.3] Review and respond to correspondence regarding various bankruptcy matters. [0.7] Draft form 8-K regarding BDO resignation. [2.5]	ARCH	5.10			
IRONCLAD.22	09/29/2017	16	A	1	600	0.40	\$ 240.00	Continue review and revision of Form 8-K. [1.5] Correspond with working group regarding same. [0.2] Draft Board Consents regarding new bank accounts. [0.5] Finalize and circulate Board Consents and Board Minutes regarding recent corporate actions. [1.5] Review and revise Employee Proprietary Information and Inventions Agreement. [1.2]	ARCH	0.40			
IRONCLAD.22	10/03/2017	16	P	1	600	0.20	\$ 120.00	Correspond with Mr. Pliskin regarding same. [0.2] Review and revise Non-Disclosure Agreement for Marquee Brands. [0.4]	ARCH	0.20			
IRONCLAD.22	10/04/2017	16	P	1	600	2.50	\$ 1,500.00	Compile executed Board Consents. Correspond with Mr. Pliskin regarding same. [0.2]	ARCH	2.50			
IRONCLAD.22	10/05/2017	16	P	1	600	3.60	\$ 2,160.00	Attend Board Meeting and draft minutes. [2.2] Review and revise Marquee Non-Disclosure Agreement. [0.3]	ARCH	1.00			2.60
IRONCLAD.22	10/06/2017	16	P	1	600	2.10	\$ 1,260.00	Review and respond to correspondence regarding bankruptcy filings related to sale transaction. [2.6] Draft Board Minutes. [1.0]	ARCH	0.80			1.30
IRONCLAD.22	10/11/2017	16	P	1	600	1.80	\$ 1,080.00	Review Sale Motion, Sale Order and related documents. [1.3] Coordinate execution of Non-Disclosure Agreements in connection with sale transaction. [0.5] Coordinate compilation and execution of outstanding corporate documents. [0.3]	ARCH	1.00			0.80
IRONCLAD.22	10/12/2017	16	P	1	600	3.60	\$ 2,160.00	Review records regarding BDO Engagement Letter and corporate governance policies. [0.8] Correspond with working group regarding same. [0.2] Review and revise Stipulation Providing for Assumption and Assignment of Executory Contract. [0.5] Telephone conference with Mr. Pliskin regarding same. [0.3]	ARCH	3.60			
IRONCLAD.22	10/13/2017	16	P	1	600	1.40	\$ 840.00	Review Grainger Proposal and Grainger agreements and prepare comments to Grainger proposal. [3.6]	ARCH	1.40			
IRONCLAD.22	10/15/2017	16	P	1	600	0.60	\$ 360.00	Continue preparation of comments to Grainger proposal. [1.2] Correspond with Mr. Greulich regarding same. [0.2]	ARCH	0.60			
IRONCLAD.22	10/18/2017	16	P	1	600	0.50	\$ 300.00	Draft amendment to Form 8-K regarding BDO letter. [0.6]	ARCH	0.50			
IRONCLAD.22	10/20/2017	16	P	1	600	0.70	\$ 420.00	Correspond with Mr. Meshefejian regarding director policies. [0.5]	ARCH	0.70			
IRONCLAD.22	10/23/2017	16	P	1	600	0.50	\$ 300.00	Correspond with Mr. Pliskin regarding employment agreements. [0.3] Research regarding Form 8-K requirements in connection with Status Report. [0.4]	ARCH	0.50			
IRONCLAD.22	10/24/2017	16	P	1	600	2.10	\$ 1,260.00	Review correspondence regarding Grainger claim and Securities and Exchange Commission inquiry. [0.5]	ARCH	2.10			
IRONCLAD.22	10/26/2017	16	P	1	600	0.20	\$ 120.00	Review and prepare initial responses to memorandum regarding Securities and Exchange Commission inquiry. [1.1] Attend conference call regarding same. [1.0]	ARCH	0.20			
IRONCLAD.22	10/27/2017	16	P	1	600	2.70	\$ 1,620.00	Correspond with Mr. Pliskin regarding corporate documents. [0.2] Review and respond to correspondence regarding	ARCH	2.70			

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IRONCLAD.22	10/30/2017	16	P	1	600	4.90	\$ 2,940.00	diligence requests. [2.2] Review memorandum regarding potential claims against third parties. [0.5] Review materials regarding auction process. [0.7] Correspond with Mr. Pliskin regarding Securities and Exchange Commission filings. [0.2] Review corporate records for indemnification agreements and Non-Disclosure Agreements. [1.0] Correspond with Mr. Emslie regarding UK entity. [0.6] Review revisions to Asset Purchase Agreement. [0.8] Draft Form 8-K regarding same. [1.3]	ARCH	4.20			0.70
IRONCLAD.22	11/01/2017	16	P	1	600	1.40	\$ 840.00	Review and revise Form 8-K in response to correspondence regarding same. [1.0] Review revisions to Sale Order. [0.4]	ARCH	1.00			0.40
IRONCLAD.22	11/03/2017	16	P	1	600	0.80	\$ 480.00	Review correspondence regarding BBI Asset Purchase Agreement and Sale Order. [0.8]	ARCH	0.80			
IRONCLAD.22	11/06/2017	16	P	1	600	1.00	\$ 600.00	Telephone conference with Board and Skadden regarding Section 10A matters and representation. [1.0]	ARCH	1.00			
IRONCLAD.22	11/07/2017	16	P	1	600	2.90	\$ 1,740.00	Continue drafting Form 8-K. [1.2] Correspond with working group regarding same. [0.2] Telephone conference with Messrs. Bender and Alderton and Ms. Kim regarding closing items for asset sale transaction. [0.5] Revise Form 8-K and coordinate EDGAR processing. [1.0]	ARCH	2.90			
IRONCLAD.22	11/08/2017	16	P	1	600	2.10	\$ 1,260.00	Review and revise termination letters and releases for Texas and California employees. [1.6] Review and revise Trademark Assignment, Patent Assignment, Copyright Assignment and Bill of Sale. [0.5]	ARCH	2.10			
IRONCLAD.22	11/09/2017	16	P	1	600	0.70	\$ 420.00	Review corporate statutes regarding impact of bankruptcy proceeding. [0.2] Telephone conferences with and correspondence to FCC, LLC and Wells Fargo Century, Inc. regarding lien releases. [0.5]	ARCH	0.70			
IRONCLAD.22	11/10/2017	16	P	1	600	5.60	\$ 3,360.00	Telephone conference with FINRA regarding notice of action for name change and bankruptcy. Research regarding same. [0.4] Review correspondence regarding emergency hearing to effectuate name change. [0.2] Telephone conference with Mr. Bloomer regarding option matters. [0.2] Telephone calls to FCC, LLC and Wells Fargo Century, Inc. regarding lien releases. [0.3] Review and revise name change amendments. [0.2] Correspond with Mr. Anglin from Wells Fargo regarding lien release. [0.3] Review and compile information responsive to FINRA Issuer Company Related Action Notification. [2.7] Revise letter to Securities and Exchange Commission seeking limited filing relief. [1.3]	ARCH	5.40			0.20
IRONCLAD.22	11/13/2017	16	P	1	600	5.20	\$ 3,120.00	Telephone conferences with and correspondence to OTC Markets Group, the Financial Industry Regulatory Authority and the CUSIP Global Services regarding name change. [1.5] Review and provide comments to emergency name change motion. [0.6] Review Asset Purchase Agreement and Non-Disclosure Agreements in connection with assignment of same and other closing items. [1.5] Telephone conference with working group regarding closing asset sale transaction. [1.0] Review and provide comments to First Amendment to Asset Purchase Agreement. [0.4] Review and respond to correspondence regarding option exercises. [0.2]	ARCH	4.60			0.60
IRONCLAD.22	11/15/2017	16	P	1	600	4.20	\$ 2,520.00	Attend hearing regarding emergency motion on name change and other calendared matters. [3.4] Correspond with management and Board of Directors regarding revisions to Form 8-K; revise same. [0.3] Correspond with working group regarding Second Amendment to Asset Purchase Agreement; review and provide comments to same. [0.5]	ARCH	0.80			3.40
IRONCLAD.22	11/16/2017	16	P	1	600	1.40	\$ 840.00	Correspond with FINRA and CUSIP Global Services	ARCH	1.40			

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IRONCLAD.22	11/17/2017	16	P	1	600	1.40	\$ 840.00	regarding name change amendments. [0.5] Review and respond to correspondence related to effectuating Nevada filing. [0.5] Review and revise Form 8-K regarding asset sale transaction. [0.4] Correspond with FINRA and working group regarding effectiveness of FINRA name change. [0.5] Finalize and file Form 8-K. [0.4] Review and respond to correspondence regarding Nevada amendment filing. [0.2] Draft instruction letter to transfer agent regarding option exercises. [0.3]	ARCH	1.40			
IRONCLAD.22	11/20/2017	16	A	1	600	3.20	\$ 1,920.00	Correspond with Pacific Stock Transfer Company and working group regarding record holder lists. [0.2] Review and revise First Interim Application and gather supporting documents regarding same. [3.0]	ARCH	0.20			3.00
IRONCLAD.22	11/21/2017	16	A	1	600	0.50	\$ 300.00	Continue review and revision of First Interim Application. [0.5]	ARCH				0.50
IRONCLAD.22	11/28/2017	16	A	1	600	0.60	\$ 360.00	Correspond with Pacific Stock Transfer Company regarding FINRA documents and correspondence. [0.4] Draft Stock Issuance Letter in connection with option exercise. [0.2]	ARCH	0.60			
IRONCLAD.22	12/04/2017	16	A	1	600	0.50	\$ 300.00	Review memorandum regarding reorganization plan and related correspondence. [0.5]	ARCH				0.50
IRONCLAD.22	12/05/2017	16	A	1	600	3.80	\$ 2,280.00	Review Joint Plan of Reorganization and Trust Agreement. [3.2] Telephone conference with working group regarding creditor claims. [0.6]	ARCH				3.80
IRONCLAD.22	12/06/2017	16	A	1	600	1.40	\$ 840.00	Compile and review correspondence and invoices regarding pre-petition claim. [1.0] Review revisions to Joint Plan of Reorganization. [0.4]	ARCH				1.40
IRONCLAD.22	12/07/2017	16	A	1	600	1.10	\$ 660.00	Compile materials in support of pre-petition claim. [1.1]	ARCH				1.10
IRONCLAD.22	12/08/2017	16	A	1	600	1.50	\$ 900.00	Review Stock Incentive Plan and Stock Option Agreement regarding treatment of options in connection with sale of assets. [0.7] Preliminary research regarding trading halt. [0.3] Telephone conference with Messrs. O'Brien and Alderton and Ms. Moyron regarding same. [0.5]	ARCH	1.50			
IRONCLAD.22	12/09/2017	16	A	1	600	1.00	\$ 600.00	Telephone conference with Messrs. Bender and Alderton regarding liquidating distribution. [0.2] Research and draft language regarding proposed trading halt. [0.8]	ARCH	0.80			0.20
IRONCLAD.22	12/10/2017	16	A	1	600	0.60	\$ 360.00	Telephone conference with Messrs. Bender and Alderton regarding revised language in Joint Plan of Reorganization. [0.2] Review and revise same. [0.4]	ARCH				0.60
IRONCLAD.22	12/11/2017	16	A	1	600	1.50	\$ 900.00	Correspond with Securities and Exchange Commission and the Financial Industry Regulatory Authority regarding trading halt. [0.4] Draft Form 8-K regarding Monthly Operating Reports. [0.5] Review and revise language in Joint Plan of Reorganization regarding trading halt. [0.4] Telephone conferences with Mr. Bender regarding same. [0.2]	ARCH	0.90			0.60
IRONCLAD.22	12/12/2017	16	A	1	600	0.60	\$ 360.00	Telephone conference with counsel to debtors and Official Committee of Equity Holders regarding revisions to Joint Plan of Reorganization. [0.6]	ARCH				0.60
IRONCLAD.22	12/13/2017	16	A	1	600	0.40	\$ 240.00	Review Order Granting Motion to Pay Undisputed Claims and revisions thereto. [0.2] Review Asset Purchase Agreement regarding post-closing obligations for trademark transfers; telephone conference with Ms. Solomon regarding same. [0.2]	ARCH		0.20		0.20
IRONCLAD.22	12/18/2017	16	A	1	600	2.10	\$ 1,260.00	Review presentation regarding liquidation plan.	ARCH				2.10

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IRONCLAD.22	12/20/2017	16	A	1	600	0.60	\$ 360.00	[0.3] Research regarding same. [0.9] Telephone conference regarding same. [0.9] Review and provide comments to Shareholder Distribution Plan. [0.6]	ARCH				0.60
IRONCLAD.22	12/22/2017	16	A	1	600	0.50	\$ 300.00	Review and respond to correspondence regarding record date for distributing proceeds. [0.3] Review Joint Stipulation Allowing Stubbs Alderton Claim. [0.2]	ARCH	0.30			0.20
IRONCLAD.22	12/27/2017	16	A	1	600	0.50	\$ 300.00	Correspond with working group, and telephone conference with FINRA, regarding trading halt. [0.5]	ARCH	0.50			
IRONCLAD.22	12/28/2017	16	A	1	600	1.50	\$ 900.00	Draft correspondence to FINRA regarding trading halt. [1.5]	ARCH	1.50			
IRONCLAD.22	12/29/2017	16	A	1	600	0.60	\$ 360.00	Correspond with working group regarding list of record holders as of December 29, 2017. [0.1] Correspond with working group and with the Financial Industry Regulatory Authority regarding a trading halt in ICPW Liquidation Corporation's common stock. [0.5]	ARCH	0.60			
IRONCLAD.22	01/02/2018	16	A	1	600	3.60	\$ 2,160.00	Review and respond to correspondence from FINRA; correspond with working group regarding same. [0.5] Telephone conference with FINRA regarding trading halt request. [0.8] Review correspondence regarding tax analysis for asset sale transaction. [0.2] Review and provide comments to Joint Plan of Reorganization and Joint Plan Confirmation Motion. [2.1]	ARCH	1.50			2.10
IRONCLAD.22	01/03/2018	16	A	1	600	1.00	\$ 600.00	Review revisions to Joint Plan of Reorganization, Joint Plan Confirmation Motion and Trust Agreement. [1.0]	ARCH				1.00
IRONCLAD.22	01/04/2018	16	A	1	600	0.40	\$ 240.00	Review Plan Summary. [0.4]	ARCH				0.40
IRONCLAD.22	01/08/2018	16	A	1	600	0.80	\$ 480.00	Review and respond to correspondence from Mr. Jaeger regarding option exercises; research regarding same. [0.8]	ARCH	0.80			
IRONCLAD.22	01/09/2018	16	A	1	600	0.70	\$ 420.00	Review revisions to Joint Plan of Liquidation in response to SEC comment letter, Notice of Hearing on Plan Confirmation and Order Outcome of January 5, 2018 Hearing. [0.6] Correspond with Ms. Moyron regarding treatment of outstanding options. [0.1]	ARCH				0.70
IRONCLAD.22	01/10/2018	16	A	1	600	0.80	\$ 480.00	Attend conference call regarding treatment of outstanding options. [0.5] Correspond with working group regarding restricted legends on stock certificates. [0.1] Telephone conference with and correspondence to Ms. Moyron regarding distribution of revised Joint Plan of Liquidation to FINRA. [0.2]	ARCH	0.60			0.20
IRONCLAD.22	01/11/2018	16	A	1	600	5.10	\$ 3,060.00	Correspond with Ms. Moyron regarding 2006 Stock Incentive Plan; telephone conferences with Ms. Moyron and Mr. Montgomery regarding same. [0.7] Review revised Joint Plan of Liquidation and Trust Agreement. [0.4] Telephone conference with Mr. Pliskin regarding option ledger. [0.1] Draft option cancellation notice; correspond with working group regarding same, revise same. [3.6] Draft Board Consent approving option cancellation. [0.3]	ARCH	4.70			0.40
IRONCLAD.22	01/12/2018	16	A	1	600	0.60	\$ 360.00	Review revisions to Joint Plan of Liquidation and revise same. [0.3] Correspond with Board of Directors regarding option cancellation notice. [0.3]	ARCH	0.30			0.30
IRONCLAD.22	01/16/2018	16	A	1	600	0.30	\$ 180.00	Review and respond to correspondence regarding option cancellation notice. [0.3]	ARCH	0.30			

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IRONCLAD.22	01/17/2018	16	A	1		600	0.20 \$	120.00	Review and respond to correspondence from Mr. Montgomery regarding option schedule. [0.2]	ARCH	0.20		
IRONCLAD.22	01/18/2018	16	A	1		600	0.80 \$	480.00	Telephone conference with FINRA regarding trading halt. [0.4] Correspond with working group regarding same. [0.4]	ARCH	0.80		
IRONCLAD.22	01/22/2018	16	A	1		600	2.20 \$	1,320.00	Review and provide comments to Notice of Hearing on Motion and Motion for Entry of Order Approving Appointment of Trustee. [0.3] Review Joint Plan Confirmation Motion and revisions thereto. [1.7] Review Mr. Jarus' declaration and Mr. Greulich's declaration. [0.2]	ARCH			2.20
IRONCLAD.22	01/24/2018	16	A	1		600	2.40 \$	1,440.00	Review and revise Option Cancellation Notice. [0.5] Draft Form 8-K regarding liquidation process. [0.5] Draft Form 8-K and press release regarding Joint Plan of Liquidation. [1.4]	ARCH	2.40		
IRONCLAD.22	01/25/2018	16	A	1		600	1.20 \$	720.00	Review and revise Form 8-K and press release regarding Joint Plan of Liquidation. [1.0] Correspond with the Financial Industry Regulatory Authority regarding same. [0.1] Correspond with working group regarding determining record date. [0.1]	ARCH	1.20		
IRONCLAD.22	01/26/2018	16	A	1		600	3.60 \$	2,160.00	Review and revise Form 8-K and press release regarding Joint Plan of Liquidation. [0.5] Research regarding DTCC Escrow CUSIP. [0.4] Telephone conference with FINRA and DTCC regarding position settlement and other issues related to the Joint Plan of Liquidation. [0.7] Finalize and coordinate mailing of Option Cancellation Notice. [1.3] Prepare and submit FINRA Notice of Action. [0.7]	ARCH	3.60		
IRONCLAD.22	02/01/2018	16	P	1		600	1.40 \$	840.00	Telephone conference with FINRA regarding revisions to Form 8-K. [0.3] Review and revise Form 8-K and press release regarding same. [0.9] Correspond with internal working group regarding same. [0.2]	ARCH	1.40		
IRONCLAD.22	02/05/2018	16	P	1		600	0.90 \$	540.00	Review correspondence from the DTCC regarding stock cancellation process. [0.1] Telephone conference with working group regarding stock cancellation process. [0.5] Review objections to Joint Plan of Liquidation. [0.3]	ARCH	0.60		0.30
IRONCLAD.22	02/07/2018	16	P	1		600	0.50 \$	300.00	Review revisions to Joint Plan of Liquidation. [0.4] Review First Supplement to Joint Plan Confirmation Motion. [0.1]	ARCH			0.50
IRONCLAD.22	02/09/2018	16	P	1		600	0.90 \$	540.00	Correspond with working group regarding Depository Trust Company information request. [0.3] Telephone conference with the Financial Industry Regulatory Authority and the Depository Trust Company regarding same. [0.4] Correspond with the Depository Trust Company regarding information request. [0.2]	ARCH	0.90		
IRONCLAD.22	02/12/2018	16	P	1		600	1.10 \$	660.00	Correspond with working group regarding Form 8-K and Plan Confirmation Order. [0.4] Review Plan Confirmation Order and revisions thereto. [0.4] Review and provide comments to revised Plan Confirmation Order. [0.3]	ARCH	0.40		0.70
IRONCLAD.22	02/13/2018	16	P	1		600	0.70 \$	420.00	Review multiple revisions to Plan Confirmation Order. [0.7]	ARCH			0.70
IRONCLAD.22	02/14/2018	16	P	1		600	3.40 \$	2,040.00	Correspond with FINRA and the Depository Trust Company regarding Plan Confirmation Order. [0.2] Draft Form 8-K regarding Plan Confirmation Order. [3.1] Review order approving Trustee and Board Members. [0.1]	ARCH	3.30		0.10

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IRONCLAD.22	02/15/2018	16	P	1		600	0.50 \$	300.00	Review and revise Form 8-K and coordinate filing of same. [0.5]	ARCH	0.50		
IRONCLAD.22	02/26/2018	16	A			600	0.10 \$	60.00	Correspond with DTC regarding effective date of Joint Plan of Liquidation. [0.1]	ARCH	0.10		
IRONCLAD.22	02/26/2018	16	A			600	0.30 \$	180.00	Review Trust Agreement and Agreement for Trustee Services. [0.3]	ARCH	0.30		
IRONCLAD.22	02/26/2018	16	A			600	1.20 \$	720.00	Research regarding deregistration process for company in bankruptcy. [1.2]	ARCH	1.20		
IRONCLAD.22	02/26/2018	16	A			600	0.30 \$	180.00	Correspond with officers and directors regarding resignation letters. [0.3]	ARCH	0.30		
IRONCLAD.22	02/26/2018	16	A			600	0.20 \$	120.00	Telephone conferences with Ms. Chae regarding deregistration filings. [0.2]	ARCH	0.20		
IRONCLAD.22	02/27/2018	16	A			600	2.20 \$	1,320.00	Telephone conference with Ms. Chae regarding SEC filings. [0.3] Draft Post-Effective Amendments to Registration Statements and Form 15; correspond with filing agent regarding same. [0.1] Review and provide comments to dissolution filings. [0.4] Draft Post-Effective Amendments to Registration Statements and Form 15; correspond with EDGAR vendor regarding same. [1.4]	ARCH	2.20		
IRONCLAD.22	02/28/2018	16	A			600	3.70 \$	2,220.00	Telephone conference regarding Plan effective date and dissolution matters. [0.4] Correspond with Ms. Moyron regarding dissolution filings and filings with the Securities and Exchange Commission. [0.3] Research regarding reporting obligations of liquidating trust. [0.7] Coordinate filing of dissolution documents and Securities and Exchange Commission filings; conferences with the Financial Industry Regulatory Authority and the Depository Trust Company regarding same. [2.3]	ARCH	3.70		
IRONCLAD.22	03/28/2018	16	P	1		600	0.80 \$	480.00	Prepare final fee application documents. [0.8]	318			0.80
IRONCLAD.22	03/29/2018	16	P	1		600	3.40 \$	2,040.00	Continue preparation of final fee application documents. [3.4]	319			3.40
IRONCLAD.22	04/02/2018	16	P	1		600	3.00 \$	1,800.00	Continue preparation of final fee application documents. [3.0]	320			3.00
Total for Timekeeper 16					Billable	162.00	\$	97,200.00	Louis Wharton		116.50	0.20	45.30
										\$	69,900.00	\$	120.00
												\$	27,180.00
Timekeeper 23 Michael Sherman													
IRONCLAD.22	10/11/2017	23	P	1		585	1.00 \$	585.00	Telephone call with Mr. Alderton and Mr. Bender regarding Bankruptcy/litigation issues [0.5]; meeting with Mr. Alderton and Mr. Elan regarding statute of limitations issues [0.5].	ARCH		0.50	0.50
IRONCLAD.22	10/17/2017	23	P	1		585	0.30 \$	175.50	Preliminary review of memorandum regarding BDO claims and statute of limitations issues. [0.3]	ARCH		0.30	
IRONCLAD.22	10/24/2017	23	P	1		585	1.00 \$	585.00	Review BDO claims. [1.0]	ARCH		1.00	
IRONCLAD.22	10/25/2017	23	P	1		585	0.60 \$	351.00	Telephone calls with Mr. Steyer and Mr. Alderton regarding claims against BDO Seidman. [0.6]	ARCH		0.60	
Total for Timekeeper 23					Billable	2.90	\$	1,696.50	Michael Sherman			2.40	0.50
												\$	1,404.00
												\$	292.50
Timekeeper 24 Christine Morigi													
IRONCLAD.22	10/03/2017	24	A	1		250	0.30 \$	75.00	Telephone call with Think HR regarding labor release and Texas methodology regarding employment claims.	ARCH	0.30		
IRONCLAD.22	10/03/2017	24	A	1		250	0.50 \$	125.00	Review federal exemption laws.	ARCH	0.50		
IRONCLAD.22	10/03/2017	24	A	1		250	0.30 \$	75.00	Telephone call with client.	ARCH	0.30		
IRONCLAD.22	11/08/2017	24	A	1		250	2.50 \$	625.00	Review Canadian termination letter. [5] Research and revise for California and Texas employees. [1.5] Conferences with L. Wharton regarding same. [5]	ARCH	2.50		
IRONCLAD.22	11/10/2017	24	A	1		250	1.50 \$	375.00	Research regarding Texas vacation maximums, rollovers, policy requirements. [5] Telephone call to Labor Commissioner. [5] Prepare email to Matt regarding policies in place for target employee. [5]	ARCH	1.50		

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Total for Timekeeper 24							5.10	\$	1,275.00	Christine Morigi		5.10		
											\$	1,275.00		
IRONCLAD.22	11/08/2017	27	P	1		460	5.20	\$	2,392.00	Draft Bill of Sale and Assignment of Rights Agreement. [0.8] Draft Trademark Assignment Agreement. [0.8] Draft Patent Assignment Agreement. [0.8] Draft Trademark Assignment Agreement. [0.8] Draft Sellers Closing Certificate. [0.4] Draft certificates of non-foreign status for each seller. [0.5]. Draft W-9 certificates. [0.5] Research changing the corporate name without obtaining board and shareholder approval. [0.6]	ARCH	5.20		
IRONCLAD.22	11/09/2017	27	P	1		460	2.60	\$	1,196.00	Draft form of Consent to Assignment of Rights under Nondisclosure Agreements [1.2] Revise closing documents per comments from bankruptcy counsel and buyer's counsel [1.4]	ARCH	2.60		
IRONCLAD.22	11/10/2017	27	P	1		460	4.50	\$	2,070.00	Finalize closing documents in connection with Asset Sale. [1.0] Research notification required for FINRA in connection with name change and bankruptcy [1.0] Prepare notification to FINRA in connection with name change. [2.5]	ARCH	4.50		
IRONCLAD.22	11/12/2017	27	P	1		460	0.20	\$	92.00	Finalize intellectual property assignment schedules. [0.2]	ARCH	0.20		
IRONCLAD.22	11/13/2017	27	P	1		460	5.20	\$	2,392.00	Telephone conference with working group regarding closing asset sale transaction. [1.0] Finalize closing documents in connection with Asset Sale. [1.0] Prepare signature pages to Asset Purchase Agreement and all closing documents. [0.7] Draft First Amendment to Asset Purchase Agreement. [1.3] Prepare name change filings and coordinate process for secretary of state of California and Nevada. [1.2]	ARCH	5.20		
IRONCLAD.22	11/14/2017	27	P	1		460	1.60	\$	736.00	Assemble fully executed documents in connection with closing of Asset Sale. [0.8] Correspondence with buyer's counsel and bankruptcy counsel to coordinate closing. [0.8]	ARCH	1.60		
IRONCLAD.22	11/15/2017	27	P	1		460	0.90	\$	414.00	Obtain signatures to name change filings and prepare for filing. [0.3] Draft Second Amendment to Asset Purchase Agreement. [0.6]	ARCH	0.90		
IRONCLAD.22	11/16/2017	27	P	1		460	1.30	\$	598.00	Revise name change filings per comments from the secretary of state of Nevada and California. [0.7] Finalize Second Amendment to Asset Purchase Agreement and coordinate execution of same. [0.6]	ARCH	1.30		
IRONCLAD.22	11/21/2017	27	A	1		460	0.20	\$	92.00	Assemble required documents for FINRA response.	ARCH	0.20		
Total for Timekeeper 27							21.70	\$	9,982.00	Kelly Siobhan Laffey		21.70		
					Billable						\$	9,982.00		
Timekeeper 31 Tami C. Solomon														
IRONCLAD.22	09/08/2017	31	A	1		250	4.00	\$	1,000.00	Attention to status report for worldwide trademarks;[0.2] request status updates for mark in China [2.5] and Indonesia. [1.3]	ARCH	4.00		
IRONCLAD.22	09/11/2017	31	A	1		250	2.70	\$	675.00	Finalize status report and forward to Mr. Gersh and forward Trademark; [2.5] report to client. [0.2]	ARCH	2.70		
IRONCLAD.22	09/12/2017	31	A	1		250	0.20	\$	50.00	Attention to Appeal for Refusal to Trade Mark Application No. 21081271 IVE in Class 25;[0.1] provide instructions to counsel not to file supplemental arguments. [0.1]	ARCH	0.20		
IRONCLAD.22	09/12/2017	31	A	1		250	0.30	\$	75.00	Attention to Trade Mark Applications Nos. 19945514 IRONCLAD and 19945512 (IRONCLAD & DEVICE) both in Class 9; [0.1] Prepare correspondence to client regarding the acceptance and publication of both marks. [0.2]	ARCH	0.30		
IRONCLAD.22	09/12/2017	31	A	1		250	0.30	\$	75.00	Attention to Invalidation against the cited mark No.	ARCH	0.30		

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IRONCLAD.22	09/13/2017	31	A	1	250	0.10	\$ 25.00	13915530 in class 25 in the name of Li Mingzhu; [0.1] Prepare correspondence to foreign counsel to confirm the deadline to file supplemental evidence and recommendations. [0.2]	ARCH		0.10		
IRONCLAD.22	09/13/2017	31	A	1	250	0.30	\$ 75.00	Physical market search for use of IRONCLAD in class 9 in the name of Antony Chenova in Indonesia; receive instructions to file a response to the office action. [0.1] Attention to IVE applications in China; [0.1] prepare correspondence to foreign counsel regarding the client's instructions. [0.2]	ARCH		0.30		
IRONCLAD.22	09/13/2017	31	A	1	250	0.60	\$ 150.00	Attention to allowance of trademarks in Canada; [0.1] Prepare correspondence to client regarding same for Canadian Trademark Application Nos. 1,743,711, 1,743,712 and 1,746,025. [0.5]	ARCH		0.60		
IRONCLAD.22	09/14/2017	31	A	1	250	0.60	\$ 150.00	Receive notice of Registration for IRONCLAD in classes 09, 28 [0.1] and KONG in class 09; [0.1] prepare correspondence to client regarding same. [0.4]	ARCH		0.60		
IRONCLAD.22	09/15/2017	31	A	1	250	0.40	\$ 100.00	Receive correspondence from counsel in connection with IVE applications in China; [0.2] update records for same. [0.2]	ARCH		0.40		
IRONCLAD.22	09/15/2017	31	A	1	250	0.30	\$ 75.00	Attention to filing new trademark applications in Brazil for KONG and IRONCLAD in class 25; [0.1] receive POA from client for same. [0.1] Instruct foreign counsel to proceed with filings. [0.1]	ARCH		0.30		
IRONCLAD.22	09/19/2017	31	A	1	250	1.00	\$ 250.00	Prepare trademark report and status for the purpose of showing up coming actions and costs estimates. [1.0]	ARCH		1.00		
IRONCLAD.22	09/19/2017	31	A	1	250	0.30	\$ 75.00	Attention to Registrations of IRONCLAD and KONG in India for classes 09 and 28; [0.1] prepare correspondence to the client for same. [0.2]	ARCH		0.30		
IRONCLAD.22	09/20/2017	31	A	1	250	1.30	\$ 325.00	Prepare cost quote for persecution of worldwide trademarks for Ironclad up to November 30 2017; [1.1] forward to Mr. Wharton. [0.2]	ARCH		1.30		
IRONCLAD.22	09/22/2017	31	A	1	250	0.30	\$ 75.00	Attention to invalidation of KONG in the name of Li Mingzhu in China; [0.1] receive requested supplemental evidence and forward to foreign counsel for review. [0.2]	ARCH		0.30		
IRONCLAD.22	09/25/2017	31	A	1	250	0.20	\$ 50.00	Attention to renewals for COWBOY CUFF and MAJORED IN SWEAT, MINORED IN DIRT; [0.1] request instructions from client. [0.1]	ARCH		0.20		
IRONCLAD.22	09/29/2017	31	A	1	250	0.50	\$ 125.00	Attention to Invalidation against the cited mark No. 13915530 in class 25 in the name of Li Mingzhu; [0.3] request for further evidence from client for same. [0.2]	ARCH		0.50		
IRONCLAD.22	10/02/2017	31	P	1	250	0.30	\$ 75.00	Attention to Invalidation against the cited mark No. 13915530 in class 25 in the name of Li Mingzhu; [0.1] request for further evidence from client for same; [0.1] provide cost to the client for foreign counsel to file the rebuttal. [0.1]	ARCH		0.30		
IRONCLAD.22	10/02/2017	31	P	1	250	0.50	\$ 125.00	Attention to Canadian Mark: IVE & Design 1,746,025 Classes 09, 25; [0.2] prepare correspondence to client regarding the deadline to file the Declaration of Use. [0.3]	ARCH		0.50		
IRONCLAD.22	10/02/2017	31	P	1	250	0.30	\$ 75.00	Attention Canadian Mark: DIAMOND Design Application No. 1,743,711; [0.1] prepare correspondence to client regarding the deadline to file the Declaration of Use. [0.2]	ARCH		0.30		
IRONCLAD.22	10/05/2017	31	P	1	250	0.20	\$ 50.00	Attention to new trademark filings in Brazil for KONG and IRONCLAD; [0.1] report filing particulars to the client and docket same. [0.2]	ARCH		0.20		
IRONCLAD.22	10/09/2017	31	P	1	250	0.30	\$ 75.00	Attention to China - Invalidation against the cited mark No. 13915530 KONG in class 25 in the name of Li Mingzhu; [0.1] prepare correspondence to client regarding further recommendations from counsel. [0.2]	ARCH		0.30		
IRONCLAD.22	10/10/2017	31	P	1	250	0.20	\$ 50.00	Attention to China - Invalidation against the cited mark No. 13915530 KONG in class 25 in the name of Li Mingzhu (a Chinese individual); [0.1] prepare correspondence to client regarding further	ARCH		0.20		

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IRONCLAD.22	10/19/2017	31	P	95		250	0.00 \$	-	ARCH		0.00		
								recommendations from counsel.[0.2] Receive and review correspondence from the United States Patent and Trademark Office in connection with Statement of Use for US Trademark VISUAL ENGINEERING and WORKBOOTS FOR YOUR HANDS in classes 25 and 35; [0.1] Prepare correspondence to client regarding same and pull specimens of use.[0.2]					
IRONCLAD.22	10/23/2017	31	P	1		250	0.50 \$	125.00	ARCH		0.50		
								Attention to Registered Trademark No. 3508921 in Class 25 for IRONCLAD (word) in India;[0.2] docket same and forward to client.[0.3]					
IRONCLAD.22	10/24/2017	31	P	95		250	0.00 \$	-	ARCH		0.00		
								Receive and review correspondence from the United States Patent and Trademark Office in connection with Statement of Use for US Trademark VISUAL ENGINEERING and WORKBOOTS FOR YOUR HANDS in classes 25 and 35; follow up with client regarding same and pull specimens of use.[0.2]					
IRONCLAD.22	10/27/2017	31	P	95		250	1.00 \$	250.00	ARCH		1.00		
								Attention to Statement of Use for VISUAL ENGINEERING in class 25; [0.2] Exchange correspondence with client and request further information. Check links provided by client and gather specimens of use.[0.8]					
IRONCLAD.22	10/27/2017	31	P	1		250	0.40 \$	100.00	ARCH		0.40		
								Attention to China- Non-use cancellation against trademark Registration No. 7966546 "IVE & AI WEI YI in Chinese" in class 9; [0.2] receive news from foreign counsel of the unfavorable decision and notify client of same.[0.2]					
IRONCLAD.22	10/27/2017	31	P	1		250	0.40 \$	100.00	ARCH		0.40		
								Attention to Deadline to appeal for Trademark Application No. 22350775 KONG in Class 9; [0.1] prepare correspondence to client requesting instructions.[0.3]					
IRONCLAD.22	10/27/2017	31	P	1		250	0.30 \$	75.00	ARCH		0.30		
								Attention to Indonesia Notice of Rejection against Trademark Application KONG in class 9 in the name of Ironclad Performance Wear Corp; [0.1]review correspondence.[0.2]					
IRONCLAD.22	10/27/2017	31	P	95		250	0.00 \$	-	ARCH		0.00		
								Attention to filing request for an Extension of Time in which to file a Statement of Use in connection with the pending trademark application for VISUAL ENGINEERING Cl. 25 Serial number 86737038. [0.5]					
IRONCLAD.22	10/31/2017	31	P	1		250	0.20 \$	50.00	ARCH		0.20		
								Follow up with Mr. Jaeger regarding KONG in China;[0.1] requested a conference call to discuss issues.[0.1]					
IRONCLAD.22	11/02/2017	31	P	1		250	0.40 \$	100.00	ARCH		0.40		
								Prepare for and engage in teleconference with client in regards to Trademark Appl. No. 22350775 KONG in Class 9 in China [0.2]; provide instruction regarding appeal and non-use cancellation. [0.2]					
IRONCLAD.22	11/02/2017	31	P	1		250	0.50 \$	125.00	ARCH		0.50		
								Attention to filing request for an Extension of Time in which to file a Statement of Use in connection with the pending trademark application for WORKBOOTS FOR YOUR HANDS Serial number 86298262.					
IRONCLAD.22	11/08/2017	31	P	1		250	0.80 \$	200.00	ARCH		0.80		
								Attention to notice of allowance for VISUAL ENGINEERING, IVE, Design 1 and Design 2 in class 09 and 25 in Brazil [0.2]; prepare correspondence to client regarding same [0.3] and request instructions for registration fee payment deadline [0.3].					
IRONCLAD.22	11/08/2017	31	P	1		250	0.30 \$	75.00	ARCH		0.30		
								Attention to NOTICE OF REJECTION in Brazil for the Glove Design Trade Mark Application N 910163995 and Trade Mark Application N 910163995 [0.2]; Prepare correspondence to client with deadline to appeal and request instructions for same [0.1].					
IRONCLAD.22	11/08/2017	31	P	1		250	0.50 \$	125.00	ARCH		0.50		
IRONCLAD.22	11/09/2017	31	P	1		250	2.80 \$	700.00	ARCH		2.80		
								Update the Ironclad worldwide trademarks status report. Attention to Ironclad closing documents; Search and prepare lists of Trademarks [1.5] and Copyrights [1.0]; Coordinate patent list [0.3].					
IRONCLAD.22	11/10/2017	31	P	1		250	3.50 \$	875.00	ARCH		3.50		
								Attention to Ironclad closing documents; Search and prepare lists of Trademarks [2.0] and Copyrights [1.3]; Coordinate patent list and IP charts for Ironclad [0.2].					
IRONCLAD.22	11/13/2017	31	P	1		250	0.90 \$	225.00	ARCH		0.90		
								Attention to TS1 trademark Registration number					

Date: 04/03/2018

Detail Fee Transaction File List
Stubbs Alderton & Markiles, LLP

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Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount		Ref #	Corp/Securities	IP	Litigation	Misc. Bankruptcy
IRONCLAD.22	11/13/2017	31	P	1	250	0.80	\$ 200.00	4433852 [0.1]; Research correcting the state of incorporation [0.8].	ARCH		0.80		
IRONCLAD.22	11/14/2017	31	P	1	250	1.10	\$ 275.00	Prepare list of Foreign Counsel in connection with Trademarks for closing documents.[0.8]	ARCH		1.10		
IRONCLAD.22	11/14/2017	31	P	1	250	0.80	\$ 200.00	Draft and file Section 7 correction form for TS1 Registration No. 4433852 to change Florida state organized under to California. [1.2]	ARCH		0.80		
IRONCLAD.22	12/13/2017	31	A	1	250	4.00	\$ 1,000.00	Attention to Ironclad's worldwide Copyrights, Patents and Trademarks [0.1]; coordinate and revise list of IP contacts [0.7]. Prepare correspondence to new counsel with Dockets, List of Trademarks and instructions for upcoming deadlines. Prepare correspondence to all foreign counsel in each territory introducing new counsel who will take over maintenance.	ARCH		4.00		
Total for Timekeeper 31					Billable	34.40	\$ 8,600.00	Tami C. Solomon			34.40		
											\$ 8,600.00		
Timekeeper 38 Stephen A. Carroll													
IRONCLAD.22	09/14/2017	38	A	89	250	0.00	\$ -	Attention to filing of Matthew Pliskin Form 3 with SEC; [4] update his EDGAR Codes and calls to SEC regarding same. [8]	ARCH	0.00			
IRONCLAD.22	10/26/2017	38	P	1	250	0.20	\$ 50.00	Obtain long form charter from NV Secretary of State. [2]	ARCH	0.20			
IRONCLAD.22	10/31/2017	38	P	1	250	0.40	\$ 100.00	Attention to entity due diligence. [2] obtain plain and certified copies of Ironclad Performance Wear Corporation (CA entity) organizational/charter documents. [2]	ARCH	0.40			
IRONCLAD.22	11/07/2017	38	P	1	250	0.10	\$ 25.00	Attention to certified documents received from the CA Secretary of State regarding (CA) Ironclad Performance Wear Corporation. [1]	ARCH	0.10			
IRONCLAD.22	11/08/2017	38	P	1	250	0.40	\$ 100.00	Attention to entity due diligence matters. [3] Emails from/to Kelly Laffey regarding same. [1]	ARCH	0.40			
IRONCLAD.22	11/10/2017	38	P	1	250	0.30	\$ 75.00	Attention to research regarding name change filings in CA and NV. [2] Emails to/from Telos Legal Corp regarding same. [1]	ARCH	0.30			
IRONCLAD.22	11/13/2017	38	P	1	250	0.20	\$ 50.00	Attention to entity due diligence/confirm entity status of Ironclad in CA and NV. [2]	ARCH	0.20			
IRONCLAD.22	11/16/2017	38	P	1	250	1.30	\$ 325.00	Arrange for the filing of name change amendments with each of the NV and CA Secretaries of State. [5] Multiple calls and emails from/to Telos Legal Corp regarding same. [8]	ARCH	1.30			
IRONCLAD.22	02/26/2018	38	A		250	1.90	\$ 475.00	Research NV Revised Code in preparation for drafting dissolution documentation for ICPW Liquidation Corporation, a NV corporation (0.50); correspond with Telos Legal Corp regarding NV dissolution preparation (0.20); research CA Corporations Code in preparation for drafting Certificate of Dissolution of ICPW Liquidation Corporation, a CA corporation (0.60); draft Certificate of Dissolution of ICPW Liquidation Corporation, a CA corporation (0.60).	ARCH	1.90			
IRONCLAD.22	02/27/2018	38	A		250	0.90	\$ 225.00	Attention to preparation of Nevada dissolution document (0.30); calls to/from Telos Legal Corp to confirm proper format of NV dissolution document (0.40); emails from/to Louis Wharton regarding dissolution documents and arranging for execution of same (0.20).	ARCH	0.90			
IRONCLAD.22	02/28/2018	38	A		250	0.30	\$ 75.00	Attention to submission of NV and CA Dissolution documents to the respective Secretary of State.	ARCH	0.30			
Total for Timekeeper 38					Billable	6.00	1500.00	Stephen A. Carroll		\$ 6.00	1,500.00		

Date: 04/03/2018

Detail Fee Transaction File List
Stubbs Alderton & Markiles, LLP

Page: 1

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount		Ref #	Corp/Securities	IP	Litigation	Misc. Bankruptcy
Timekeeper 44 Grace H. Kim													
IRONCLAD.22	09/18/2017	44	A	1		250	1.70 \$ 425.00	Draft Florida form Employee Proprietary Information and Inventions Assignment Agreement. [1.7]	ARCH	1.70			
IRONCLAD.22	09/19/2017	44	A	1		250	1.10 \$ 275.00	Draft Florida form Employee Proprietary Information and Inventions Assignment Agreement. [1.1]	ARCH	1.10			
IRONCLAD.22	11/08/2017	44	P	1		250	0.20 \$ 50.00	Attention to correspondence regarding closing checklist. [2]	146	0.20			
Total for Timekeeper 44					Billable	3.00	\$ 750.00	Grace H. Kim		3.00			
										\$ 750.00			
Timekeeper 53 Neil Elan													
IRONCLAD.22	10/11/2017	53	P	1		425	2.00 \$ 850.00	Initial legal research regarding accounting malpractice and contract breach under New York law. [2.0]	44			2.00	
IRONCLAD.22	10/11/2017	53	P	1		425	0.30 \$ 127.50	Meeting regarding engagement letter and accounting malpractice and contract breach claims. [0.3]	45			0.30	
IRONCLAD.22	10/12/2017	53	P	1		425	2.00 \$ 850.00	Further legal research regarding accounting malpractice and breach of contract. [2.0]	46			2.00	
IRONCLAD.22	10/13/2017	53	P	1		425	3.00 \$ 1,275.00	Begin to prepare Memorandum regarding Ironclad's causes of action against BDO. [3.0]	47			3.00	
IRONCLAD.22	10/13/2017	53	P	1		425	4.00 \$ 1,700.00	Further preparation of Memorandum regarding Ironclad's causes of action against BDO. [4.0]	48			4.00	
IRONCLAD.22	10/16/2017	53	P	1		425	5.30 \$ 2,252.50	Finalize Memorandum regarding claims against BDO and final legal research regarding same. [5.3]	55			5.30	
IRONCLAD.22	10/27/2017	53	P	1		425	3.00 \$ 1,275.00	Legal research regarding faithless servant doctrine and forfeiting of stock options. [3.0]	82			3.00	
IRONCLAD.22	11/02/2017	53	P	1		425	2.00 \$ 850.00	Review and finalize Memorandum regarding accounting malpractice and breach of contract against BDO. [1.5]	85			2.00	
Total for Timekeeper 53					Billable	21.60	\$ 9,180.00	Neil Elan				21.60	
												\$ 9,180.00	
GRAND TOTALS													
Total						326.70	\$ 175,652.50			196.10	34.60	24.00	72.00
									\$ 111,846.00	\$ 8,720.00	\$ 10,584.00	\$ 44,502.50	

EXHIBIT "2"

Date: 4/3/2018

Detail Cost Transaction File List
Stubbs Alderton & Markiles, LLP

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Client	Trans Date	H Tmk	Tcode/ Task Code	Rate	Amount		Ref #
IRONCLAD.15	09/13/2017	1	A		\$ 436.68	Service Fee - BLG (IVE DESIGN for Ironclad Invoice IP711963)	ARCH
IRONCLAD.15	09/13/2017	1	A		\$ 436.68	Service Fee - BLG (IVE for IRONCLAD Invoice IP711964)	ARCH
IRONCLAD.15	09/14/2017	1	A		\$ 330.00	Service Fee - R.K. DEWAN & CO. (IRONCLAD & KONG (word) in classes 9,28 invoice M/17/7194)	ARCH
IRONCLAD.15	09/20/2017	1	A		\$ 694.40	Service Fee - Rouse & Company (IRONCLAD in class 9 Invoice 10780465)	ARCH
IRONCLAD.15	09/20/2017	1	A		\$ 338.00	Service Fee - Rouse & Company (KONG in class 9 Invoice 10780464)	ARCH
IRONCLAD.01	09/30/2017	1	A		\$ 82.41	Service Fee - Thomson Reuters - West (West Law Research August 2017)	ARCH
IRONCLAD.15	09/30/2017	1	A		\$ 853.21	Service Fee - Dannemann Siemsen Advogados (KONG TM in class 25 Invoice 1016499)	ARCH
IRONCLAD.15	09/30/2017	1	A		\$ 853.21	Service Fee - Dannemann Siemsen Advogados (IRONCLAD in class 25 Invoice 1016500)	ARCH
IRONCLAD.22	10/23/2017	1	P		\$ 30.17	Service Fee - Federal Express (Delivery to QBE Insurance Manager)	ARCH
IRONCLAD.22	10/23/2017	1	P		\$ 27.18	Service Fee - Federal Express (Delivery to Todd Dillon)	ARCH
IRONCLAD.22	10/23/2017	1	A		\$ 130.00	Service Fee - R.K. DEWAN & CO. (IRONCLAD in class 23 Invoice M/17/8180)	ARCH
IRONCLAD.22	10/24/2017	1	A		\$ 818.00	Service Fee - Rouse & Company (KONG in class 25 Invoice 10786089)	ARCH
IRONCLAD.22	10/24/2017	1	A		\$ 226.94	Service Fee - Rouse & Company (IRONCLAD in class 9 Invoice 10786087)	ARCH
IRONCLAD.22	10/24/2017	1	A		\$ 181.19	Service Fee - Rouse & Company (IRONCLAD & Device in class 9 Invoice 10786088)	ARCH
IRONCLAD.22	10/26/2017	1	A		\$ 215.00	Service Fee - Telos Legal Corp. (NV SOS certified copies Invoice 102617611LA)	ARCH
IRONCLAD.22	10/30/2017	1	A		\$ 325.00	Service Fee - U.S. Patent & Trade Office (VISUAL ENGINEERING in class 25 serial number 86737038)	ARCH
IRONCLAD.22	10/31/2017	1	A		\$ 125.00	Service Fee - U.S. Patent & Trade Office (WORKBOOTS FOR YOUR HANDS Serial number 86298262)	ARCH
IRONCLAD.22	11/01/2017	1	A		\$ 208.24	Service Fee - Thomson Reuters - West (Research Charges October 2017)	ARCH
IRONCLAD.22	11/07/2017	1	P		\$ 130.00	Service Fee - R.K. DEWAN & CO. (KONG word in class 25 Invoice 17/8717)	ARCH
IRONCLAD.22	11/07/2017	1	P		\$ 137.00	Service Fee - Telos Legal Corp. (CA SOS filing fees Invoice 103117688LA)	ARCH
IRONCLAD.22	11/14/2017	1	A		\$ 75.00	Service Fee - U.S. Patent & Trade Office (TS1 - State formed correction for Registration number 4433852)	ARCH
IRONCLAD.22	11/14/2017	1	A		\$ 69.83	Service Fee - Federal Express (Delivery to Division of Corporation Finance Securities and Exchange Commission)	ARCH
IRONCLAD.22	11/14/2017	1	A		\$ 25.00	Service Fee - U.S. Patent & Trade Office (TS1 - State formed correction for Registration number 4433852)	ARCH
IRONCLAD.22	11/17/2017	1	A		\$ 259.00	Service Fee - American Express (S & P Global New York)	ARCH

Date: 4/3/2018

Detail Cost Transaction File List
Stubbs Alderton & Markiles, LLP

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Client	Trans Date	H Tmk	P Task	Tcode/ Code	Rate	Amount		Ref #
IRONCLAD.22	11/27/2017	1	A	17		\$ 530.00	Service Fee - Telos Legal Corp. (CA/NV SOS Filing Fees Invoice 111617938LA)	ARCH
IRONCLAD.22	11/30/2017	1	A	17		\$ 2,119.08	Service Fee - Rouse & Company (KONG in class 25 Invoice 10792599)	ARCH
IRONCLAD.22	11/30/2017	1	A	17		\$ 841.00	Service Fee - Rouse & Company (KONG in class 9 Invoice 10792856)	ARCH
IRONCLAD.22	12/01/2017	1	A	17		\$ 27.04	Service Fee - Thomson Reuters - West (Sept 2017 Research Charges)	ARCH
IRONCLAD.22	12/01/2017	1	A	17		\$ 18.07	Service Fee - Thomson Reuters - West (November 2017 Research Charges)	ARCH
IRONCLAD.22	12/12/2017	1	A	17		\$ 730.70	Service Fee - Rouse & Company (KONG in class 9 Invoice 10794801)	ARCH
IRONCLAD.22	12/14/2017	1	A	17		\$ 413.77	Service Fee - BLG (GLOVE design for IRONCLAD Invoice IP721310)	ARCH
IRONCLAD.22	12/31/2017	1	A	17		\$ 280.00	Service Fee - Reed Smith, LLP (Services May 2017)	ARCH
IRONCLAD.22	02/01/2018	1	P	17		\$ 200.00	Service Fee - American Express (Regulatory Filing Fee)	31
IRONCLAD.22	03/03/2018	1	P			\$ 117.50	Service Fee - (Court Call Service Fee Hearing With L Wharton)	33
IRONCLAD.22	03/16/2018	1	P	17		\$ 306.50	Service Fee - Telos Legal Corp. (NV/CA SOS Filing Dissolution Invoice 022818535LA)	32
Total						\$ 12,590.80		

EXHIBIT "3"

PRACTICE AREAS
BUSINESS LITIGATION



Group Chairperson
MICHAEL SHERMAN

msherman@stubbsalderton.com

The Firm's business litigators have significant depth and breadth of resources and a detailed knowledge of clients' industries and business concerns. As trusted counselors to middle market businesses, and particularly early stage, growth companies and entrepreneurs, we understand that how a company or entrepreneur handles dispute risk oftentimes is the difference between business success and failure.

LOS ANGELES
15260 Ventura Boulevard, 20th Floor
Sherman Oaks, CA 91403
Phone: 818.444.4500

SANTA MONICA
1453 3rd Street Promenade, Suite
300 Santa Monica, CA 90401
Phone: 310.746.9800

PRACTICE AREAS

BUSINESS LITIGATION

CONTINUED

Litigation is often about efficiently analyzing complex legal and business challenges, and understanding litigation risk. All too often attorneys think and express themselves in terms of “cause and effect” or “action/reaction.” While our business litigators have impressive records as trial lawyers, we additionally focus on achieving creative, efficient, cost-effective solutions for our clients.

Of course, there are times that disputes cannot be quickly resolved, and our clients face the prospect of a trial or an arbitration that may “go all the way”. Our attorneys have deep pre-trial, trial and alternative dispute resolution experience in connection with both state and federal court actions. Our attorneys can take tough cases to trial or arbitration, and win.

Our business litigators have represented household name Fortune 500 companies, middle market companies, and emerging growth companies and entrepreneurs. Our business litigators along with the other attorneys at the Firm seek to forge long term relationships with our clients throughout their evolutionary path. We deliver efficiency and value to every client we serve through a well-defined budget and clear communication about their case. Team members include:

- MICHAEL SHERMAN
- HARRIS COHEN
- BARAK KAMELGARD

PRACTICE AREAS
CORPORATE & BUSINESS MATTERS



We provide a broad range of services relating to corporate and business matters, including corporate and other entity formation, joint venture and strategic partnership transactions, stock incentive plans, executive and other employment agreements, and commercial and business agreements. The Firm acts to assess clients' business needs and develop innovative legal strategies to help them achieve their goals, directly undertaking those matters for which the Firm has substantial expertise, and identifying and managing the most appropriate legal resources to handle specialty areas outside of the Firm's core disciplines.

LOS ANGELES
15260 Ventura Boulevard, 20th Floor
Sherman Oaks, CA 91403
Phone: 818.444.4500
Fax: 818.444.4520

SANTA MONICA
1453 3rd Street Promenade, Suite 300
Santa Monica, CA 90401
Phone: 310.746.9800
Fax: 310.746.9820

PRACTICE AREAS
PUBLIC SECURITIES PRACTICE



Group Chairperson
JOHN MCILVERY

jmcilvery@stubbsalderton.com

We cover a wide-range of matters for existing public companies and underwriters, as well as private companies contemplating “going public.”

- PUBLIC SECURITIES COMPLIANCE
- CORPORATE GOVERNANCE COUNSELING
- ALTERNATIVE PUBLIC OFFERINGS
- SEC FIXED FEE

LOS ANGELES
15260 Ventura Boulevard, 20th Floor
Sherman Oaks, CA 91403
Phone: 818.444.4500

SANTA MONICA
1453 3rd Street Promenade, Suite
300 Santa Monica, CA 90401
Phone: 310.746.9800

PRACTICE AREAS

PUBLIC SECURITIES PRACTICE

Corporate Governance Counseling

CONTINUED

Our public securities attorneys provide the following corporate governance services:

- Advising clients on corporate governance and disclosure requirements of the Securities and Exchange Commission (SEC) and the relevant stock exchanges.
- Monitoring the rule-making activities and actions of the SEC, the Financial Accounting Standards Board (FASB) and Public Company Accounting Oversight Board (PCAOB), and counseling clients on the implications of emerging securities laws and accounting and auditing standards.
- Advising on fiduciary duties of directors and special and independent committees, including with respect to related-party transactions, executive compensation, acquisition proposals, and other transaction that might give rise to potential conflicts of interest.
- Advising clients on SEC reviews, enforcement actions, SEC requirements for securities offerings and corporate disclosures, and Sarbanes-Oxley (SOX)-related issues.
- Advising on stock exchange requirements, monitoring administrative proceedings related to SEC and Financial Industry Regulatory Authority (FINRA) enforcement actions, and tracking significant legislative developments and judicial decisions affecting enforcement of federal securities laws and state corporate laws.
- Advising privately held companies pursuing public offerings and exit strategies on compliance with state corporate law, as well as SEC, SOX, and national stock exchange requirements.

PRACTICE AREAS

PUBLIC SECURITIES PRACTICE

Corporate Governance Counseling

CONTINUED

Our public securities attorneys provide the following corporate governance services:

- Advising clients on corporate governance and disclosure requirements of the Securities and Exchange Commission (SEC) and the relevant stock exchanges.
- Monitoring the rule-making activities and actions of the SEC, the Financial Accounting Standards Board (FASB) and Public Company Accounting Oversight Board (PCAOB), and counseling clients on the implications of emerging securities laws and accounting and auditing standards.
- Advising on fiduciary duties of directors and special and independent committees, including with respect to related-party transactions, executive compensation, acquisition proposals, and other transaction that might give rise to potential conflicts of interest.
- Advising clients on SEC reviews, enforcement actions, SEC requirements for securities offerings and corporate disclosures, and Sarbanes-Oxley (SOX)-related issues.
- Advising on stock exchange requirements, monitoring administrative proceedings related to SEC and Financial Industry Regulatory Authority (FINRA) enforcement actions, and tracking significant legislative developments and judicial decisions affecting enforcement of federal securities laws and state corporate laws.
- Advising privately held companies pursuing public offerings and exit strategies on compliance with state corporate law, as well as SEC, SOX, and national stock exchange requirements.

PRACTICE AREAS

PUBLIC SECURITIES PRACTICE

Alternative Public Offerings

We are a leader in alternative capital raising techniques, such as registered direct offerings, PIPEs, and reverse mergers into public “shells”, and we have been in the forefront of this rapidly developing area. Since early 2001, the market for traditional, firmly underwritten initial public offerings of micro-cap and small-cap companies in the United States has been significantly constrained. There are fewer and fewer underwriters interested in investing the resources to bring micro-cap and small-cap companies to market, which has cut-off what once was a viable financing source for smaller companies. In recent years, an alternative to the traditional, firmly underwritten initial public offering has emerged. The “reverse merger” transaction, when coupled with a PIPE financing, allows smaller companies to access a large pool of capital without the need of an underwriter. While a typical transaction still requires the assistance of a “placement agent” to assist in raising capital, if structured properly, the placement agent is not an “underwriter” under United States securities laws, and thus not subject to the liability that has driven many traditional underwriters from the market for micro-cap and small-cap initial public offerings.

Our public securities attorneys provide the following services in connection with reverse merger transactions:

- Assisting clients in locating an existing public reporting “shell” company, that has little or no assets or business, is current in its periodic reporting obligations with the SEC, has no or only limited liabilities that can be confirmed with some certainty in
- due diligence, preferably has common stock quoted on the Over-The-Counter Bulletin Board held by at least 400 shareholders of record, and does not need to first obtain stockholder approval to consummate any aspect of the transaction.
- Introducing clients to other professionals with experience in reverse merger transactions, including owners and brokers of shell companies, accounting firms, placement agents, investors, and investor relations firms.
- Conducting due diligence on the shell company, and restructuring the shell company to the extent necessary in advance of the transaction.
- Structuring, negotiating and documenting the reverse merger transaction documents, including the acquisition agreement and all ancillary agreements.

PRACTICE AREAS

PUBLIC SECURITIES PRACTICE

Alternative Public Offerings

CONTINUED

- Advising on compliance with securities laws and stock exchange rules.
- Assisting in the preparation and filing of all reports to be filed with the SEC in connection with the reverse merger transaction, including all Section 16 forms, Forms 8-K, and Schedules 13D, 14f-1 and 14C.
- Coordinating the responsibilities of management, opposing counsel and the other professionals involved in the process, including independent auditors, promoters and placement agents.
- Structuring, negotiating and documenting of the PIPE financing documents, including the securities purchase agreement, registration rights agreement and all ancillary agreements, and assisting in the preparation and filing with the SEC of the resale registration statement for the shares sold in the PIPE.

SEC Fixed Fee

We offer legal services to existing publicly traded companies in connection with SEC regulatory compliance on a monthly "Fixed Fee" basis in lieu of our standard hourly fee arrangements.

Our clients can pick and choose from a suite of services that they would like us to provide for a Fixed Fee, which often includes the following:

- Exchange Act Reports. We review and comment on Forms 10-K, Forms 10-Q, Forms 8-K, Forms 3, 4 and 5, and Schedules 13D and 13G for approved individuals and investors. We assist in ensuring that all such Exchange Act reports are in compliance with applicable SEC rules.
- Annual Proxy Statements. We prepare a Proxy Statement for the annual meeting of shareholders.
- Routine SEC Communications. We coordinate all routine communications with the SEC with respect to Exchange Act filings.
- Securities Due Diligence. We review company documents and information to enable comprehensive and accurate disclosure in Exchange Act filings.

PRACTICE AREAS

PUBLIC SECURITIES PRACTICE

SEC Fixed Fee

CONTINUED

- Year End Obligations. We monitor and assist in meeting year-end disclosure and annual shareholder meeting obligations.
- D&O Questionnaires. We prepare and distribute Directors' and Officers' Questionnaires to assist in complying with disclosure obligations.
- Rule 144 Opinions. Upon request, we prepare Rule 144 opinion letters to transfer agents in connection with Rule 144 sales.
- Press Release and Reg. FD. We advise with respect to company-drafted press releases, and Regulation FD compliance.
- Board and Shareholder Meetings. We attend and prepare minutes for Shareholder Meetings and quarterly Board Meetings.
- Coordination with Auditors. We coordinate with accountants as to the timing of the preparation of financial statements and related financial disclosure.

At the beginning of a Fixed Fee representation, we meet with such of the company's key personnel as are designated to review files and agreements for purposes of orientation in order to gain a better insight into and understanding of the company and its business, define and agree upon a satisfactory client service plan, define the scope of our legal representation, and prioritize legal assignments. This orientation process is included within the Fixed Fee arrangement, and becomes the basis for establishing the amount of the Fixed Fee monthly payment. We assess this amount annually to make sure the Fixed Fee amount for successive years is commensurate with the services provided in the prior year.

PRACTICE AREAS
**TRADEMARK &
COPYRIGHT PRACTICE**

Our firm attorneys have more than 30 years of experience in counseling clients on the creation of brand identification, registration and procure-ment of brands and creative content, as well as the litigation of disputed matters involving trademarks, copyrights, unfair competition, domain names, websites, rights of publicity and related claims.

- BRAND DEVELOPMENT
- CONTENT PROTECTION
- LITIGATION
- REGISTRATION
- ENFORCEMENT

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PRACTICE AREAS

TRADEMARK & COPYRIGHT PRACTICE

Brand Development

Our firm attorneys are uniquely positioned to assist clients in the development of their brand strategies – from start-ups to established marketers. Our attorneys have worked in non-legal positions, such as product brand management, sales, and advertising, and work with clients in the development of business plans for the establishment, marketing and growth of their intellectual property assets. Our attorneys and the support staff are prepared to conduct strategic audits of existing brands as a precursor to any IP asset acquisition or transfer. In addition, we work closely with outside experts in the areas of valuation as well as tax-driven structuring on a domestic and international basis.

Content Protection

For those in the “Creative Community” content has always been viewed as king. Copyright protection is a right provided for in the U.S. Constitution. Our attorneys and support staff will work with clients at various stages of the creative process to insure that their creative output is protected. We work with a diverse community from advertisers and video producers to musicians, actors, writers, and fine artists. In addition, we work closely with our clients to “vet” creative works to determine that they do not infringe upon the work of others. The Internet has created an enormous marketplace for content and for those pirates who would seek to infringe upon the rights of the creators. We develop protection programs including monitoring of the Internet, notice and take-down programs to try to control the amount of content piracy that our clients find on the Internet. The practice group also represents the full range of clients in copyright litigation matters in the federal courts.

PRACTICE AREAS

TRADEMARK & COPYRIGHT PRACTICE

Litigation

Our firm represents clients in the courts throughout California and across the United States. Our attorneys have years of experience in all aspects of intellectual property litigation from development of litigation strategy, discovery planning, creation of pleadings through to the conducting of trials. Our litigation clients have represented diverse economic and creative interests from Fortune 500 companies to individual artists. Litigation matters have included claims of trademark infringement, copyright infringement, counterfeiting and piracy, trade dress infringement, unfair competition, violations of rights of publicity and privacy, licensing and merchandising disputes, domain name infringement, web site infringement and other Internet-related matters, breach of contract, commercial disputes, business disparagement, business torts, idea submission, and libel and slander claims.

Registration

Our firm provides its clients with a complete range of registration services for the protection of their trade-marks in the United States and around the world. Our practice involves not only the development of clearance strategies, but legal opinions with regard to availability of trademarks for purposes of registration and use. Our lawyers and trademark paralegals work with our clients to file appropriate applications for trademark protection at the United States Patent & Trademark Office as well as registrations in countries throughout the world. We also work with our clients to register their creative works with the U.S. Copyright Office as well as with various guilds and other government agencies where appropriate. With respect to patent registrations, our firm works with several firms who have the expertise in the particular fields of invention, from mechanical to bio-tech, to be certain that our clients' novel works are protected.

Representing clients in inter-partes proceedings before the United States Trademark Trial and Appeal Board. Our attorneys have extensive experience representing clients

PRACTICE AREAS

TRADEMARK & COPYRIGHT PRACTICE

Registration CONTINUED

whose registrations are being opposed or who are opposing other applications for trademarks likely to cause confusion to the consuming public. We also represent both Petitioners and Registrants in cancellation proceedings before the same federal body.

We offer the following services:

- Counseling with respect to the selection and clearance of trademarks, including assignments of potentially conflicting trademarks. For example, our attorneys worked with a major cable television channel in the selection of the name for its new fashion and home- lifestyle cable channel.
- Counseling with respect to appropriate searching strategies. For example, often clients will select a number of possible marks for use in connection with their business. We often assist clients in determining the most cost-effective way of searching for conflicts and clearing the marks whether it be for several new film and entertainment companies or an air cargo carrier. We utilize both in-house generated on-line

searches as a quick preliminary screening mechanism as well as outside professional vendors for more comprehensive searches.

- Preparing and filing applications to register trademarks with the United States Patent & Trademark Office, as well as state authorities, where appropriate. For example, our attorneys and trained trademark paralegals will engage in the filing of a variety of trademarks, design marks and logos for goods in services in more than 45 International Classifications before the United States Patent and Trademark Office. Our firm also tracks the applications through the registration and beyond through the use of an in-house trademark database.
- Directing a network of Stubbs Alderton's foreign associates in preparing and filing applications to register trademarks worldwide. Our seasoned attorneys have developed working relationships with hundreds of foreign trademark lawyers who assist our clients in obtaining protection in hundreds of countries and territories. As global trademark registration programs require substantial resources to establish, we work with our clients to prioritize those foreign jurisdictions with respect to business activity, future market growth, and likelihood of infringing activity.

PRACTICE AREAS

TRADEMARK & COPYRIGHT PRACTICE

Enforcement

Our attorneys have been leaders in conceiving and implement-ing programs to protect client intellectual property rights. They are nationally recognized for their particular efforts in battling counterfeiting and piracy in the United States and overseas. We have implemented these important enforcement programs, domestically, internationally, and online for a wide variety of clients and with respect to numerous properties-from movies and sports teams and trade associations, to luxury goods from the world's most famous designers, to consumer and personal care products from manufacturers around the world. Our attorneys work closely with our clients to develop strategic plans, including budgeting, specifically tailored to protect our clients' rights in their valuable intellectual property.

Among our enforcement activities are:

- Obtaining and executing nationwide ex parte seizure orders; and other unique remedies such as renewable orders, asset-freezing orders, and civil contempt orders.
- Obtaining and executing ex parte seizure orders simultaneously at numerous locations.
- For "events" such as the release of blockbuster films or television shows, music concerts, and major sporting events (e.g. the Rose Bowl game, the Major League Baseball All-Star Game and playoff games), combating infringement through nationwide street sweeps by investigators, criminal enforcement, U.S. Customs enforcement, nationwide ex parte seizure orders, and voluntary relinquishments.
- Maintaining programs which address infringement by numerous individuals and companies throughout the United States and worldwide.
- Litigating against non-cooperative infringers.
- Providing training and working with law enforcement agencies such as the local police or U.S. Customs to combat counterfeiting and piracy.

PRACTICE AREAS

TRADEMARK & COPYRIGHT PRACTICE

Enforcement CONTINUED

- Working with law enforcement agencies and U.S. Customs to combat criminal infringement and illegal importation of infringing items.
- Protecting our clients' rights with respect to venue owners where infringing and counterfeit products are sold.
- Employing and supervising investigators worldwide who uncover and report intellectual property infringements and who gather vital information necessary to combat this infringement.
- Obtaining voluntary relinquishment of infringing products.
- Maintaining a detailed database of infringers.
- Assisting our clients in developing public relations and advertising campaigns aimed at educating consumers re-garding intellectual property rights.
- Implementing hotlines for consumers to report intellectual property infringement.

EXHIBIT "4"

2017 BILLING RATES

Class Year	Emerging Growth Rate	Standard Corporate Rate
Associate Intern (Class of 2016)	\$250	\$300
2 nd (Class of 2015)	\$350	\$400
3 rd (Class of 2014)	\$400	\$450
4 th (Class of 2013)	\$460	\$510
5 th (Class of 2012)	\$485	\$535
6 th (Class of 2011)	\$505	\$555
7 th (Class of 2010)	\$525	\$575
8 th (Class of 2009)	\$550	\$600
Senior Counsel	\$575	\$625

Attorney	EG	Standard
Akselrud, Greg (Partner)	\$650	\$700
Alderton, Scott (Partner)	\$650	\$700
Bagley, Adam (Senior Counsel 2008)	\$575	\$625
Bergmann, Joshua (2013)	\$460	\$510
Carroll, Stephen (Paralegal)	\$250	\$300
Cherkassky, Caroline (Senior Counsel 2010)	\$575	\$625
Cohen, Harris (Of Counsel)	\$475	\$525
Cory, Heather	\$250	\$300
Correia, Gina (2015)	\$350	\$400
DeBré, Kevin (Partner)	\$650	\$700
Duckett, Ryan (2012)	\$485	\$535
Feldman, Nicholas (2014)	\$400	\$450
Friedman, Jonathan (Partner)	\$600	\$650
Galer, Scott (Partner)	\$650	\$700
Gatien, Konrad (Partner)	\$600	\$650
Gonzaque, Monique (Paralegal)	\$250	\$300
Gersh, Jeff (Partner)	\$600	\$650
Greaney, Sean (Partner)	\$600	\$650
Harris, David (Senior Counsel 2006)	\$575	\$625
Hodes, Jonathan (Partner)	\$670	\$720
Kamelgard, Barak (2014)	\$400	\$450
Keats, Tony (Partner)	\$625	\$675
Kim, Grace (Associate Intern 2016)	\$250	\$300
Laffey, Kelly (2013)	\$460	\$510
Markiles, Murray (Partner)	\$650	\$700
McIlvery, John (Partner)	\$650	\$700
Morigi, Christine (Paralegal)	\$250	\$300
Orme Mann, Darrell (Paralegal)	\$250	\$300
Sedivy, Jim	\$495	\$545
Sherman, Michael (Partner)	\$625	\$675
Solomon, Tami (Paralegal)	\$250	\$300
Shaff, Mike (Of Counsel)	\$600	\$650
Stubbs, Joe (Partner)	\$670	\$720
Wharton, Louis (Partner)	\$600	\$650
Ziegler, Julie (Paralegal)	\$250	\$300

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **FINAL APPLICATION OF STUBBS, ALDERTON & MARKILES, LLP FOR APPROVAL OF FEES AND REIMBURSEMENT OF EXPENSES; DECLARATION OF SCOTT ALDERTON, ESQ.** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **April 3, 2018**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Shiva D Beck sbeck@gardere.com, jcharrison@gardere.com
- Ron Bender rb@lnbyb.com
- Cathrine M Castaldi ccastaldi@brownrudnick.com
- Russell Clementson russell.clementson@usdoj.gov
- Aaron S Craig acraig@kslaw.com, lperry@kslaw.com
- Matthew A Gold courts@argopartners.net
- Monica Y Kim myk@lnbrb.com, myk@ecf.inforuptcy.com
- Jeffrey A Krieger jkrieger@ggfirm.com, kwoodson@greenbergglusker.com; calendar@greenbergglusker.com; jking@greenbergglusker.com
- Samuel R Maizel samuel.maizel@dentons.com, alicia.aguilar@dentons.com; docket.general.lit.LOS@dentons.com; tania.moyron@dentons.com; kathryn.howard@dentons.com
- Krikor J Meshefejian kjm@lnbrb.com
- Tania M Moyron tania.moyron@dentons.com, chris.omeara@dentons.com
- S Margaux Ross margaux.ross@usdoj.gov
- Susan K Seflin sseflin@brutzkugubner.com
- John M Stern john.stern@oag.texas.gov, bk-mbecker@oag.texas.gov
- United States Trustee (SV) ustpreion16.wh.ecf@usdoj.gov
- Sharon Z. Weiss sharon.weiss@bryancave.com, raul.morales@bryancave.com; geri.anderson@bryancave.com
- Douglas Wolfe dwolfe@asmcapital.com

2. SERVED BY UNITED STATES MAIL: On **April 3, 2018**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Russell Clementson
S Margaux Ross
Office of the U.S. Trustee
915 Wilshire Blvd., Suite 1850
Los Angeles, CA 90017

☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **April 3, 2018**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Served via Attorney Service

Hon. Martin R. Barash
United States Bankruptcy Court
21041 Burbank Boulevard, Suite 342
Woodland Hills, CA 91367

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

April 3, 2018	Lourdes Cruz	/s/ Lourdes Cruz
<i>Date</i>	<i>Type Name</i>	<i>Signature</i>